



*Comprehensive*  
***Annual Budget***  
*Fiscal Year 2009-2010*

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## ELECTED OFFICIALS



Darell Bowen  
***Mayor***



Dr. Carmine A. Priore  
***Vice Mayor***



Lizbeth Benacquisto  
***Councilwoman***



Matt Willhite  
***Councilman***



Howard K. Coates, Jr.  
***Councilman***

## SENIOR LEADERSHIP TEAM



Paul Schofield  
***Village Manager***



John Bonde  
***Deputy Village Manager***



Francine L. Ramaglia, CPA  
***Assistant Village Manager***



Awilda Rodriguez  
***Village Clerk***



Mireya P. McIlveen  
***Director of Administrative  
& Financial Services***



Jim Barnes  
***Director of Operations***



Jeffery S. Kurtz, Esq.  
***Village Attorney***

*We would like to express our appreciation to all the Department Directors and Managers, the Finance Staff and the various staff members of other departments for their exceptional contributions.*



**A GREAT HOMETOWN**

Great Neighborhoods • Great Schools • Great Parks

Let Us Show You!

**Village Council**

Darell Bowen, Mayor  
Dr. Carmine A. Priore, Vice Mayor  
Lizbeth Benacquisto, Councilwoman  
Matt Willhite, Councilman  
Howard K. Coates, Jr., Councilman

**Village Manager**

Paul Schofield

**To the Village Council and the Residents of the Village of Wellington:**

It is my privilege to present the Annual Budget and Action Plan for fiscal year 2009/2010. This document represents our Village-wide action plan for allocating Village resources to sustain the Village's vision – **A Great Hometown** – with an emphasis on safe neighborhoods and investment in infrastructure.

Many of our citizens face difficult financial times, and the Village is also addressing financial challenges. As expenses increase and revenues decrease the Village is also faced with one of the highest foreclosure rates in the county; contributing to a decline in property values and an increase in abandoned properties. The likelihood that both ad valorem and other revenue sources will continue to fall will have both short and long term impacts to the Village.

In anticipation of these challenges, we last year embarked on our Economic Development Initiative (EDI) to pursue economic, environmental and social sustainability through development, community partnerships and business attraction. We have accomplished a great deal toward this goal: for example, the Forest Hill Boulevarding project is underway and will be partially funded with Stimulus grant dollars in FY 2010.

We continue to use and refine our Service Business Model developed four years ago as the framework for both the operating and capital budget. This model is a tiered model that establishes four service hierarchies for the Village businesses:

- 1) **No Choice Core Businesses:** Community Governance, Comprehensive Planning, Mobility & Transportation, Water, Wastewater, Drainage & Flood Protection, and Solid Waste
- 2) **Choice Core Businesses:** Land Use & Development Regulations, Emergency Management, and Environmental Protection
- 3) **Quality of Life:** Parks & Recreation Facilities, Security & Safety, Multi-Purpose & Equestrian Trails, and Regulating for Community Benefit
- 4) **Community Add Ons:** Leisure & Culture, Community Beautification, and Community Events & Festivals

In addition to this model, we added the following criteria check for all funding requests to ensure sound budgeting decisions and community appropriateness:

1. Does it foster a family environment?
2. Does it promote safe neighborhoods?

3. Does it enhance the value of our community?
4. Is it the right thing to do?

Capital reinvestment is vital to our local economy and the future of the Village. This budget includes a substantial capital investment in support of this principle. We are increasing spending on roads, drainage and utility maintenance. In reviewing and recommending the capital budget, five additional criteria were considered for all projects:

1. Preservation of Long Term Assets
2. Reduction of Operating Costs
3. Protect Public Infrastructure/Utilities
4. Preservation of Property Values and Creation of Jobs
5. Regulatory Requirements

The proposed budget represents a shift in funding priority to Community Investment and Economic Development, with emphasis on the following initiatives:

- **Safe Neighborhoods** –\$2.1 million for neighborhood advocacy, code enforcement, nuisance abatement, and outreach activities
- **Public Safety** – contract increase of 6% (\$410,000); total contract \$7.5 million
- **Capital Projects that create jobs** –Forest Hill Boulevard (\$3 million in grant funding)
- **Infrastructure Maintenance** –Road repaving, Canals & culverts, Facility maintenance funding based on asset values and useful life

We are investing in our future through these initiatives, and through the capital program. An operational restructuring to a functional organization was also introduced. This approach allows us to align departments; functions and reporting structure to better achieve our objectives. We will continue to focus on the things that make Wellington A Great Hometown: Great Schools, Great Parks and Great Neighborhoods.

The changes in spending for this budget reflect the change in council direction that emphasizes reinvestment in our Village and takes a fiscally responsible position for ensuring a sustainable future. As much as we have adapted to the changes, we need to be mindful that we still have difficult years ahead, and this budget continues our progress toward that future. Our history of fiscal responsibility and our ability to anticipate change has enabled us to maintain high levels of service despite economic and legislative uncertainty.

It is our commitment to continue to support the Village mission - ***to provide high quality services that create economic, environmental and social sustainability for residents*** – as we address the challenges of the future.

Sincerely,



Paul Schofield  
Village Manager

## HOW TO USE THE BUDGET DOCUMENT

The budget presentation is intended to be a policy document, a financial plan, an operations guide and a communications device. The purpose of this section is to provide the reader with a guide to the document's contents: where and how to find the information and how to understand or use the information. The budget document has been prepared in a summary format intended to be easily understood by the general public. A separate publication of our FY 2009 Capital Improvement Plan provides detail of budgeted capital expenses.

***The following describes each of the major sections in this document:***

### ***Introduction***

Contains the Vision and Mission statements including the Vision principles; the Table of Contents; our Elected Officials and Senior Leadership Team; an introductory Letter to our Village Council and residents; a history and map of our locations; the Village at a Glance which lists general demographic facts and figures for the Village of Wellington; a How-To-Use guide for this document; and both a summary of ad valorem taxes and millage rates for all municipalities within Palm Beach County as well as sister city comparisons.

### ***Executive Summary***

Describes where we have been and where we are going in the upcoming year. It provides a broad perspective of services provided, discusses taxes, millage rates, changes in operations, significant differences in revenues, expenditures, future concerns and the focus and direction of the budget year. The Economic Outlook portion of this section provides information and data used in compiling the FY 2009 budget.

### ***Vision and Planning***

Presents the Village vision and mission and illustrates the relationship of the vision to our planning and goal setting process. The Village goals, Service Business Hierarchy and the process for incorporating planning in the budget process are described.

### ***Budget Overview***

Presents an overview of the fiscal year 2009 Budget for all funds including the budget calendar and budget process for fiscal year 2009 budget preparation. Describes sources of funds or revenue use of funds or expenditures; forecasts of future impacts to the budget, assumptions made for the forecast and presents changes in fund balances. This section contains not only narrative but also many comparative tables, charts and graphs to make the information more readily understandable. Analysis of financial performance are included

### ***Organization and Department Summaries***

Provides an overview of the Village organization including overall staffing, cost of living increases and merit increases. Each department is summarized including an organization chart, department goals and objectives, the budget by division and selected performance measures. The department summaries section is ordered by division summaries and includes:

***Mission Statement*** – The basic department/division purpose

***Function*** – The primary role or services performed by each divisional unit

***Strategic Plan Link*** – The village goals and key outcomes that are the focus of the department business plan

***Actions and Projects*** – Short term priority actions included in the department budget

***Measures of Success*** – Metrics or accomplishments that indicate the department’s success in achieving goals and completing action plans

***Expenditure Summary*** – A comparison of actual and budgeted expenditures by type for fiscal years 2006 to 2010

***Staffing*** – Details the position and Full Time Employee (FTE) count for the department and divisions

***Performance Results*** – Results and targets for key department measures in fiscal years 2007 through 2010

### ***Capital Improvement Plan***

Describes the capital planning process and the Village’s five-year capital plan for construction projects and maintenance programs over \$25,000. Each project is presented in the project description section and projections for the cost of fixed asset replacement is included.

### ***Appendices***

Contains Budget Resolutions, Accounting and Financial Policies, Description of Funds and Budget Summaries by Fund. Includes full size examples of forms used in the budget process.

### ***Glossary***

Contains a Glossary of Frequently Used Terms.

We sincerely hope this “how-to” has aided in finding and understanding information contained in the Village’s budget document. If any point is unclear or if additional information is desired, please call the Budget Office at (561) 791-4000. Should the same requests repeatedly occur, we will endeavor to incorporate clarification in next year’s budget document.

This document is also located on the Village of Wellington website, [www.wellingtonfl.gov](http://www.wellingtonfl.gov). A copy of the document can also be obtained on a CD by calling the Budget Office.

## HISTORY

In 1951, C. Oliver Wellington, a very successful accountant in New York, made a decision to purchase some investment property in South Florida. Following the recommendations of Arthur William “Bink” Glisson, several tracts of land were assembled and purchased by Mr. Wellington. Wellington then hired Bink Glisson to oversee the property that was soon to become known as the Flying Cow (Charles Oliver Wellington) Ranch.

Because the land was frequently water-logged, the State of Florida saw a need to provide drainage for flood control and to make the land suitable for agricultural purposes. In 1953, they created a special district called the Acme Improvement District. Parcels of land were either sold or leased to farmers for a period of time.

The land was turned to farming. There once were over 2,000 acres of strawberry fields in the area, laying claim to the world’s largest patch of strawberries. In addition, it was discovered that citrus groves thrived in the area.

Prior to incorporation the District served as the local government providing the majority of community services and facilities for the area including water and sewer, storm water drainage, roadways, street lighting and parks and recreation facilities. Additionally, Palm Beach County provided law enforcement, fire rescue, major roadways and planning, zoning and building functions.

Mr. Wellington was the first Chairman of the Acme Drainage District and served until his death in 1959. Bink Glisson also served as the Acme Drainage District’s first employee and general manager. Oddly enough it was probably Mr. Wellington’s death which led to the decision to develop portions of the property to raise capital to pay for estate taxes. Carrying on as the District Chairman until he retired in 1984 was C. Oliver Wellington’s son, Roger.

The Charter for the Village of Wellington (the Village) was established by House Bill 1439 on May 11, 1995. Incorporation became effective on December 31, 1995 and municipal operations commenced on March 28, 1996. As a result of incorporation, the Village now provides these municipal services previously provided by the County (with the exception of fire rescue and library facilities) and the District has become a dependent district of the Village. Because of the breadth of the services it already provided to residents, the District formed the backbone of the Village. The time line below identifies key elements of Wellington’s evolution.



*C. Oliver Wellington*

### Prior to Incorporation, ACME Improvement District

<b>1953</b>	Acme Drainage District was created with the initial purpose of draining and reclaiming land within its boundaries making the land usable for people and agriculture - The population was fewer than 100 residents	<b>1975</b>	District’s name changed to Acme Improvement District to reflect increased responsibilities providing community services and facilities including water and sewer, roads, street lighting and parks
<b>1959</b>	Adopted Plan of Reclamation incorporating canals, pumping stations, roads and related facilities	<b>1990</b>	Amendment to District’s enabling legislation providing for the popular election of a Board of Supervisors - Previously the Board of Supervisors was elected by acreage vote
<b>1972</b>	District authorized to provide water and sewer services - First home sold in Palm Beach County’s expansive Planned Unit of Development - The Wellington P.U.D. master plan was designed to make Wellington a model community	<b>1992</b>	First time District governed by five popularly elected Board members acting as the policy making body of the District
		<b>1994</b>	Amendment to District’s enabling legislation to include 476 acres and to modify the notification requirements associated with the Plan of Reclamation

## After Incorporation, Village of Wellington



*Incorporation Day 1995*

- 1995** Revised Plan of Reclamation approved by Circuit Court - Village of Wellington incorporated December 31, 1995 - Adopted first Annual Budget as VOW - Population estimated to be 26,148 - 170 acres of recreational parkland
- 1996** October 19, 1996 the Village created the Vision Statement and Community Visioning Goals - First law enforcement contract with PBSO executed
- 1998** Paid off remaining Acme Debt
- 1999** January 19, 1999 - Village adopted a Comprehensive Plan
- 2000** Revised Water Control Plan for the now dependent district - Mall at Wellington Green opens
- 2001** Celebrated the Village's Fifth Anniversary
- 2002** Government Census taken in Palm Beach County - Wellington's population estimated at 42,319 - First municipal election of mayor
- 2003** Annexed numerous properties, stormwater treatment areas and Wellington Regional Medical Center - Developed an ordinance to establish a \$10,000 homestead exemption for seniors  
Completed construction of Phase I of the reclaimed Water Facility to allow Village parks to utilize reclaimed water for irrigation purposes

- 2003** CNN names Wellington the 7th Best City on the East Coast in which to Live
- 2005** Implemented Everglades Forever Act compliance program
- 2007** Adopted and implemented the Wellington Vision 2022 Strategic Plan initiative
- 2008** Completed and dedicated the Wastewater Treatment Plant Wetlands Park



*Peaceful Waters Sanctuary*

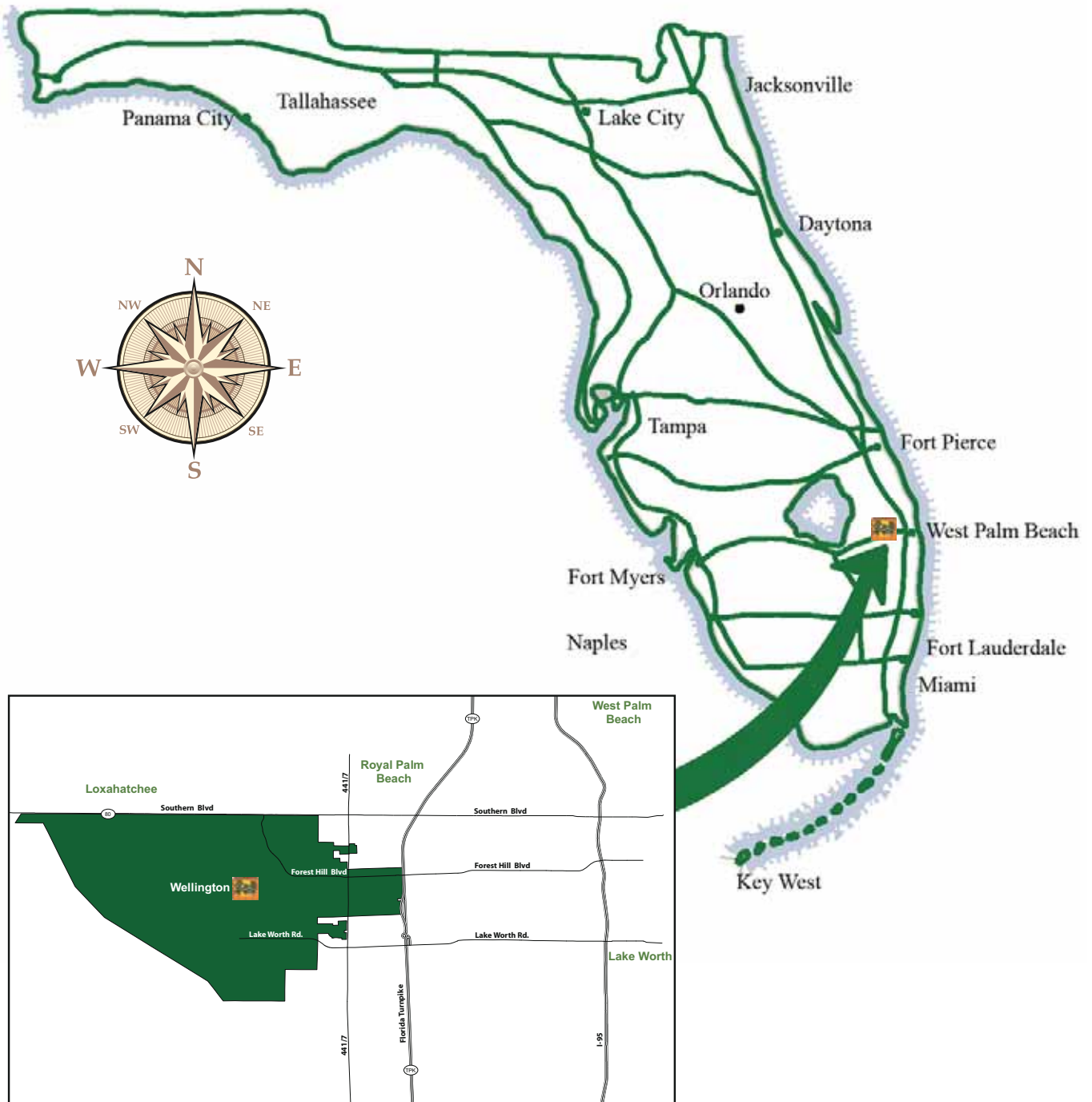


- 2009** Adopted 8 Economic Development initiatives- including the Town Center - comprised of the Municipal complex, Scott's Place and Amphitheater.



## LOCALITY

The Village of Wellington, Florida, is located in South Florida and Western Palm Beach County. It is located twelve miles west of the Atlantic Ocean, southeast of Lake Okeechobee. Palm Beach County is bordered on the south by Broward County, on the west by Hendry County and to the north by Martin County.



## LOCATION OF OFFICES



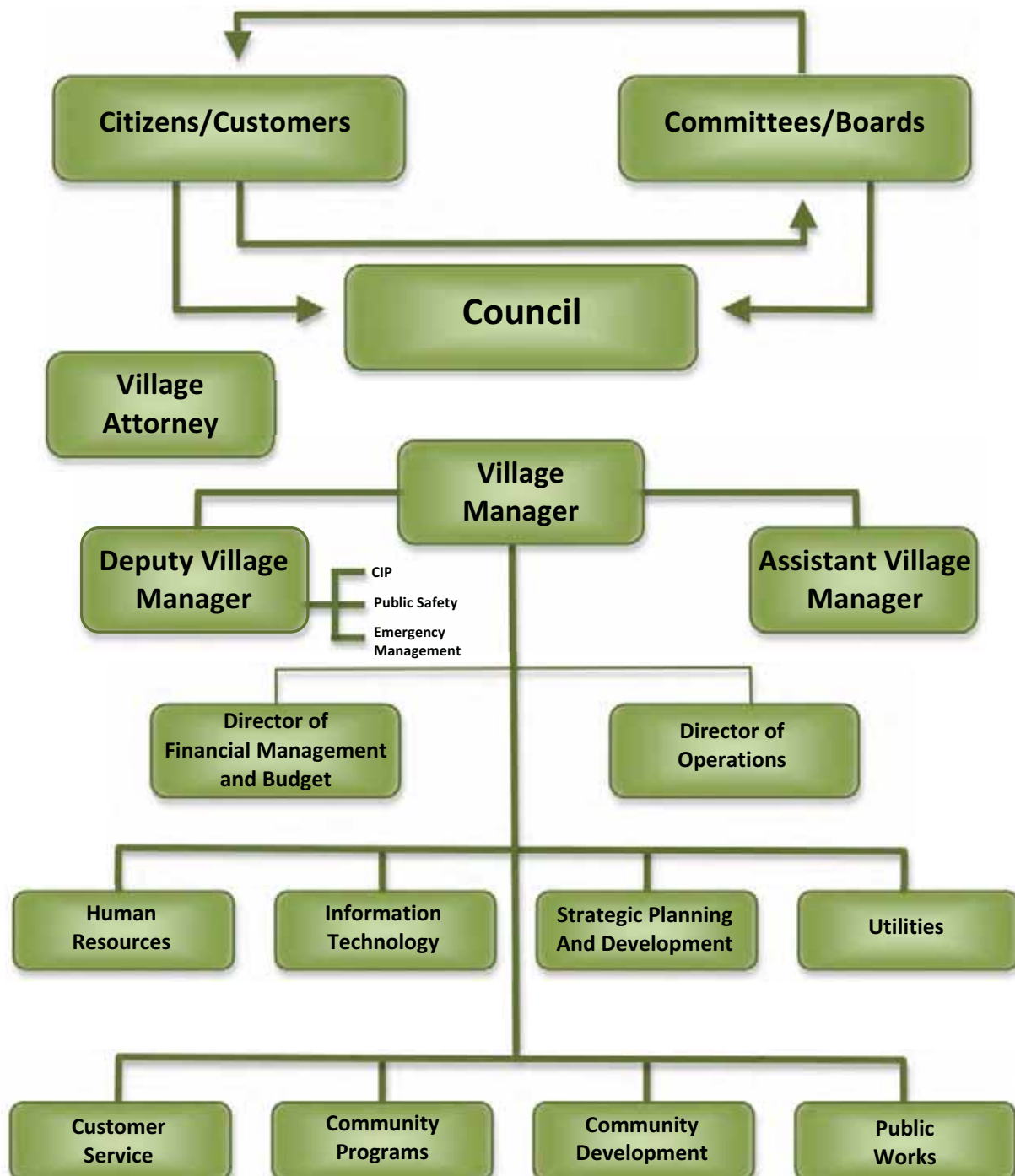
1. **Municipal Complex**  
(Includes Administration, Village Clerk, Human Resources and Financial Services)  
14000 Greenbriar Boulevard  
Wellington, FL 33414  
(561) 791-4000
2. **Safe Neighborhoods Office**  
1100 Wellington Trace  
Wellington, FL 33414  
(561) 791-4010
3. **Public Works**  
(Includes Operations, Public Works Administration, Laboratory, Solid Waste and Emergency Operations)  
14001 Pierson Road  
Wellington, Florida 33414  
561-791-4003
4. **Community Development**  
(Includes Planning & Zoning, Building, Code Compliance and Comprehensive Planning)  
12794 West Forest Hill Boulevard, Suites 23 & 10  
Wellington, Florida 33414  
561-753-2430
5. **Village Park**  
(Includes Leisure Services, Parks Maintenance and Athletic Programs)  
11700 Pierson Road  
Wellington, Florida 33414  
561-791-4005
6. **Wellington Community Center**  
(Includes Community Programs, Aquatics Complex and Tennis Center)  
12165 West Forest Hill Boulevard  
Wellington, Florida 33414  
561-753-2484
7. **Water Treatment Facility**  
1100 Wellington Trace  
Wellington, Florida 33414  
561-791-4030
8. **Waste Water Treatment Facility**  
11860 Pierson Road  
Wellington, Florida 33414  
561-791-4039
9. **Palm Beach Sheriff's Office Wellington Substation**  
12794 West Forest Hill Boulevard, Suite 14A  
Wellington, Florida 33414  
561-688-5419 - Non Emergencies  
561-688-3000 - Non Emergencies - County 24 hours
10. **Fire Station #20**  
1000 Greenview Shores
11. **Fire Station #25**  
1060 Wellington Trace
12. **Fire Station #27**  
3411 South Shore Boulevard
13. **Fire Station #30**  
9610 Pierson Road  
**Palm Beach County Fire-Rescue, Administration**  
50 Military Trail, Suite 101  
West Palm Beach, FL 33415  
561-616-7000 Special Operations

## Demographics

VILLAGE AT A GLANCE	
Date of Incorporation	December 31, 1995
Date Operational as Municipality	March 28, 1996
Form of Government	Council/ Manager
Area	45.36 Square Miles
Total Adopted Fiscal Year 2010 Budget	\$78.0 Million
Assessed Taxable Property Valuation	\$6.078 Billion

VILLAGE DEMOGRAPHICS			
Population (As of July 31, 2009)		Service Statistics	
2006 (est.)	55,564	<b>Surface Water</b>	
2007 (est.)	55,259	Acreage of Lakes (Public)	164.55
2008 (est.)	55,076	Miles of canals	110.72
2009 (est.)	55,010	Operating Pump Stations	7
2018 (projected)	60,164	<b>Solid Waste Collection</b>	
* Based on BEBR		Curbside Accounts	19,963
<b>Resident Statistics</b>		Containerized Accounts	2,138
Median Age	37	<b>Streets &amp; Sidewalks</b>	
Average Household Size	2.92	Miles of Paved Streets (public/private)	
Average Taxable Value - SF	\$160,000	Total Centerline Miles	295.46
<b>Racial Composition</b>		Total Lane Miles	629.53
Caucasian & Other Races	78.3%	Miles of Unpaved Roads	22.03
Hispanic or Latino	8.8%	Miles of Bike/Pedestrian paths	40.1
African American	9.7%	Miles of sidewalks	348
Asian	3.2%	Number of streetlights	2,311
<b>Land Usage</b>		Miles of bridle paths	58.76 Public/31.97 Private
Residential	25.025 sq. miles	<b>Utilities</b>	
Commercial	1.3 sq. miles	Active Accounts as of July 31, 2009	
Industrial	0.19 sq. miles	Water	19,701
Recreational/Open Space/STA	17.965 sq. miles	Sewer	17,853
Community Facilities	0.88 sq. miles	<b>Public Safety</b>	
<b>Economic Environment</b>		<b>Police Protection</b>	
<b>Business Licenses</b>		Sworn Police Officers	59
2005	3,890	Civilian Employees	5
2006	4,410	Crossing Guards (PT Civilian)	53
2007	4,501	<b>Total</b>	<b>117</b>
2008	4,207	<b>Fire Rescue</b>	
2009	3,840	Suppression Units	9
<b>Bond Ratings</b>		Early Response Stabilization Units	4
Moody's	Aa3	Fire Stations	4
Fitch	AA	Employees	71
<b>Per Capita Debt</b>	\$346		

## Wellington Organizational Chart



### RECREATIONAL FACILITIES AND AMENITIES

The Village provides residents with a wide range of high-quality recreational facilities, programs and services. The department provides over a hundred programs offered to residents of all ages. The following chart is an overview of the facilities currently provided by category of park.

Park Facility	Restrooms	Parking Lot	Concession Stand	Benches	Greenspace	Picnic Tables	Pavilions and/or Gazebo - Shelter	Playstructure	Swingset	Walking Trails and /or Fitness Stations	Basketball Court	Tennis Courts	Swimming Pool	Sprayground	Gymnasium	Multipurpose Rooms - Aerobics/Dance/Wrestling	Skatepark	Roller Hockey Rink	Practice Baseball Field	Soft Ball Field	Batting Cages	Base Ball Fields	Volleyball Court	Other Facilities
<b>Neighborhood Parks</b>																								
Areo Club Park				✓	✓																			Proposed for a Botanical Garden
Amesbury Park						✓	✓	✓	✓															
Azure Avenue Park		✓		✓		✓	✓	✓	✓		✓													Bike Rack
Birkdale Peace Pole Park				✓																				Flag Pole, Deck, Memorial Stone, Boardwalk
Berkshire Park (Tot Lot)				✓				✓	✓															
Block Island Park		✓		✓		✓		✓	✓	✓														
Brampton Cove Park				✓		✓	✓	✓	✓	✓														
Dorchester Place Park						✓	✓	✓	✓															2 Dog Bag Comfort Stations
Essex Park No. 1								✓	✓															
Farmington Circle Park				✓		✓	✓	✓	✓		✓													
Field of Dreams Park				✓				✓	✓		✓													Bike Rack
Forest Hill - No. 1 Boat Ramp						✓	✓																	Boat Ramp
Foresteria Avenue Park		✓		✓		✓	✓	✓	✓		✓													Canopy
Greenbriar Park	✓	✓		✓		✓																	✓	Dog Park, Shuffleboard Courts, Shower Bleachers, Dry Retention Area
Little Blue Park	✓	✓	✓								✓													
Little Ranches Park					✓																			
Margate Place Park							✓	✓	✓		✓													
Mystic Way Park				✓				✓	✓															
Primrose Lane Park		✓		✓		✓	✓	✓	✓		✓													
Staimford Circle Park						✓	✓	✓	✓															
Summerwood Circle Park				✓		✓	✓	✓	✓	✓														Bike Rack, Paver Walkway
Yarmouth Park				✓					✓	✓									✓					Dry retention area,
Veterans Memorial				✓																				Fountain, Flags, Memorials
<b>Community Parks</b>																								
K-Park					✓																			
Peaceful Waters Sanctuary				✓						✓														1,100 ft. Boardwalk
Tiger Shark Cove	✓	✓	✓	✓		✓	✓	✓	✓											✓	✓			Bike Racks
Olympia Park	✓	✓	✓							✓	✓	✓									✓	✓	✓	Multipurpose Field, Track & Field Components, Bike Racks
Village Park	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓				✓	✓	✓	✓		✓	✓	✓	✓	Stickball Field, Multipurpose Fields, Ponds, Practice Fields, Grills, Handicap Play Structure, Bike Racks
Wellington Community Center	✓	✓		✓		✓	✓					✓	✓	✓		✓								Catering Kitchens, Bocce Courts, Diving Boards, Kiddie Wading Pool, Tennis Pro Shop, Bike Racks, Flagpole
Wellington Community Park		✓		✓		✓	✓	✓	✓		✓									✓	✓	✓		Bike Racks

**SUMMARY OF 2009/2010 AD VALOREM TAXES  
FOR MUNICIPALITIES WITHIN PALM BEACH COUNTY**

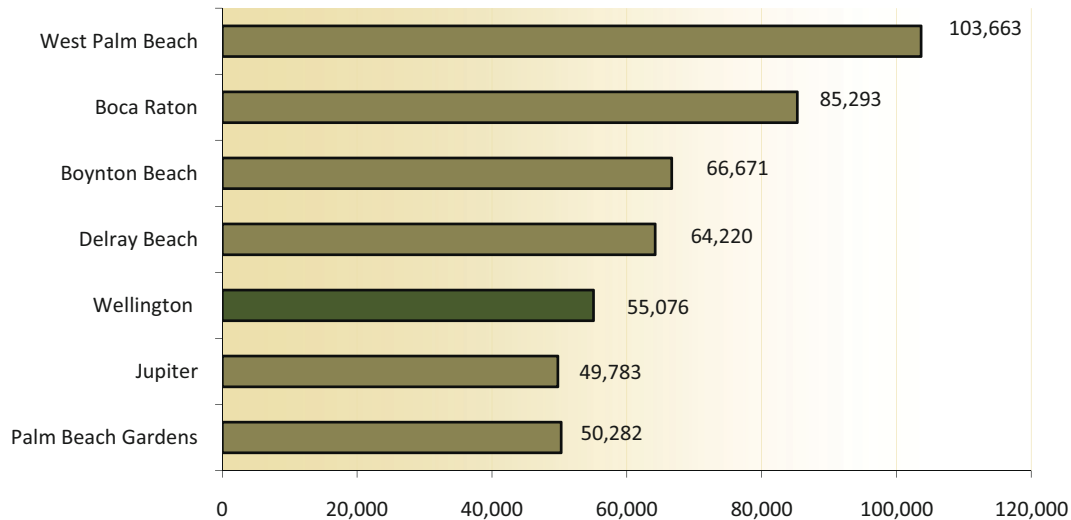
	<b>Total Taxable Value</b>	<b>Population (April 1, 2008)</b>	<b>Taxable Value Per Capita</b>	<b>Total Millage</b>	<b>Ad Valorem Tax Bill Per Capita</b>
Lake Park	\$578,878,659	9,112	\$63,529	9.92	630
Mangonia Park	178,020,261	2,223	80,081	9.80	785
Riviera Beach	3,668,885,426	35,150	104,378	9.43	984
West Palm Beach	10,148,708,810	103,663	97,901	9.15	896
South Palm Beach	308,249,140	1,522	202,529	7.92	1,605
Delray Beach	7,081,215,623	64,220	110,265	7.91	873
North Palm Beach	1,673,245,674	12,530	133,539	7.41	990
Boynton Beach	4,649,682,689	66,671	69,741	7.30	509
Pahokee	93,465,365	6,352	14,714	7.25	107
Golf Village	140,829,100	266	529,433	7.13	3,773
Palm Beach Gardens	8,900,377,246	50,282	177,009	6.88	1,218
Belle Glade	318,562,637	17,141	18,585	6.84	127
Atlantis	435,893,802	2,147	203,025	6.62	1,345
Lake Clarke Shores	195,575,958	3,427	57,069	6.49	370
South Bay	57,693,661	4,702	12,270	6.31	77
Lake Worth	1,496,652,892	36,725	40,753	6.30	257
Tequesta	833,906,426	5,898	141,388	5.77	815
Palm Beach Shores	539,953,920	1,418	380,786	5.74	2,186
Ocean Ridge	731,705,931	1,630	448,899	5.50	2,469
Greenacres	1,479,194,142	32,548	45,447	5.15	234
Haverhill	80,288,597	1,553	51,699	4.83	250
Highland Beach	1,935,036,153	4,164	464,706	4.69	2,179
Palm Springs	704,000,000	15,500	45,419	4.27	194
Jupiter Inlet Colony	223,519,051	370	604,106	3.81	2,300
Palm Beach	13,380,076,426	9,797	1,365,732	3.40	4,643
Hypoluxo	309,880,807	2,448	126,585	3.35	424
Boca Raton	17,689,993,804	85,293	207,403	3.34	693
Lantana	869,655,834	9,850	88,290	3.24	286
Manalapan	941,902,023	354	2,660,740	3.07	8,172
Gulf Stream	705,723,236	716	985,647	3.04	3,000
Juno Beach	1,026,576,559	3,674	279,417	3.00	838
Briny Breezes	38,936,276	417	93,372	3.00	280
Jupiter	7,749,394,909	49,783	155,663	2.85	443
<b>WELLINGTON</b>	<b>6,078,162,229</b>	<b>55,076</b>	<b>110,360</b>	<b>2.50</b>	<b>276</b>
Royal Palm Beach	2,143,199,597	31,567	67,894	1.93	131
Loxahatchee Groves	227,605,121	3,232	70,422	1.40	99

**NOTES: WELLINGTON'S POPULATION FIGURE IS PROVIDED BY THE UNIVERSITY OF FLORIDA BUREAU OF ECONOMIC RESEARCH AS OF APRIL 1, 2008, TAXABLE VALUE IS AS OF JULY, 2009 AND THE PROPOSED MILLAGE RATES ARE EFFECTIVE OCTOBER 1, 2009. TOTAL MILLAGE INCLUDES SEPARATE DEBT SERVICE RATE AND DOES NOT INCLUDE FIRE/RESCUE LEVIES WHERE LEVIED SEPARATELY.**

## TOP SEVEN CITY COMPARISON

The following charts compare tax revenues, governmental expenditures and full time employees to the population for Wellington and six similar cities in Palm Beach County using data from the 2008/2009 budget year.

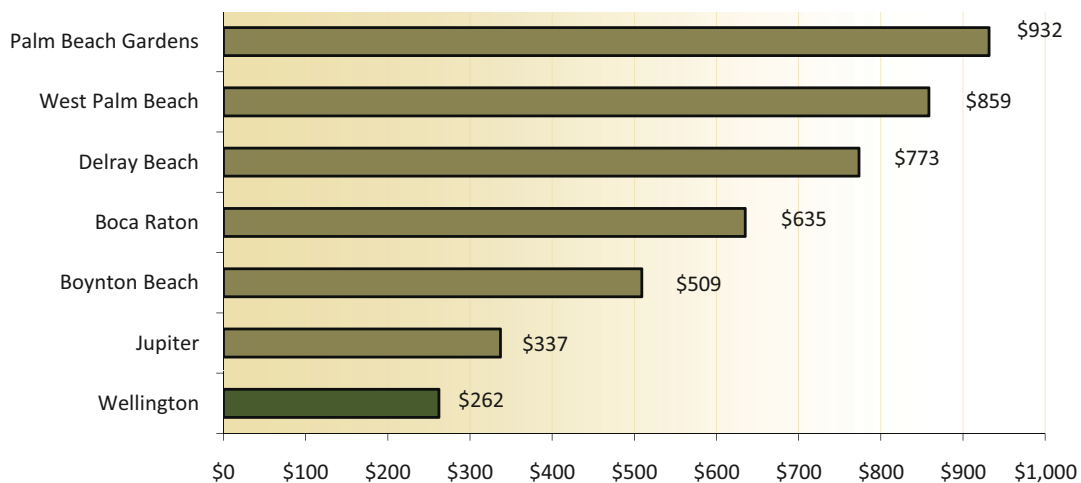
### POPULATION



*Population figures used are from the April 1, 2008 BEBR Report*

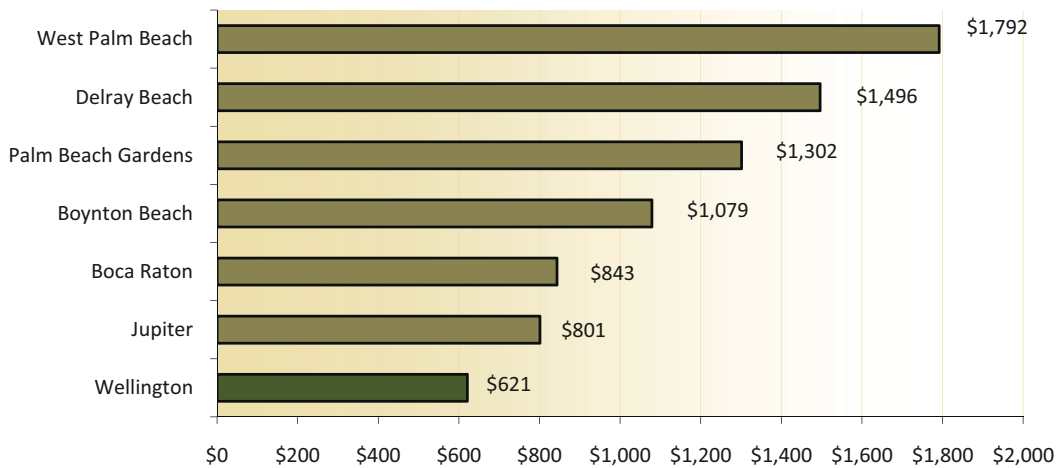
### AD VALOREM PROPERTY TAX REVENUES PER CAPITA

The chart illustrates the amount of revenue per capita collected by each municipality resulting from ad valorem property taxes which are based on the value of the home. Wellington has the lowest per capita ad valorem revenue rates of similar cities.



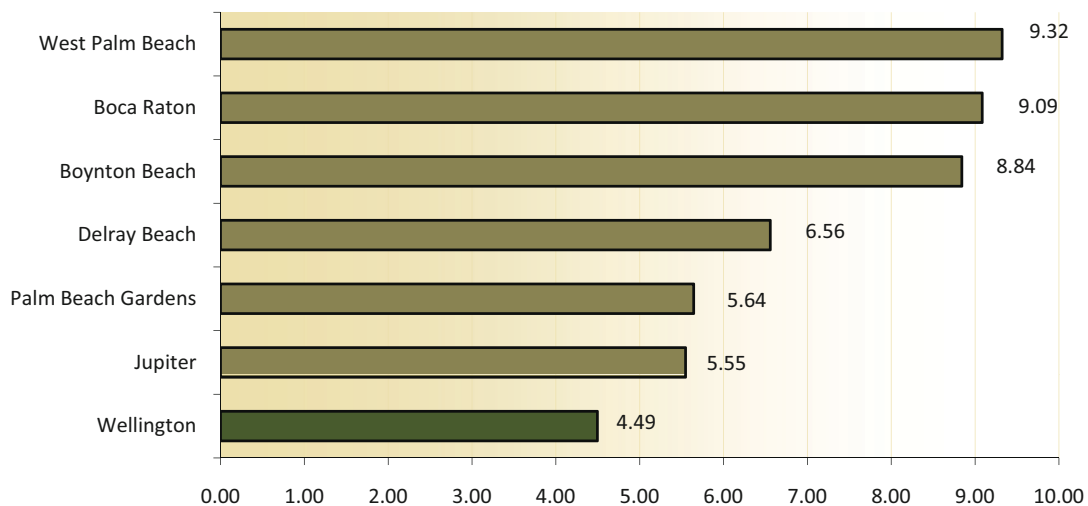
### TOTAL GOVERNMENTAL EXPENDITURES (INCLUDING TRANSFERS) PER CAPITA

The chart illustrates the budgeted general fund expenditures per capita of each municipality. These expenditures are usually funded by taxes, impact fees and state-shared revenues. Wellington has the lowest per capita expenditure rates of similar cities.



### EMPLOYEES (FTEs) PER 1,000 POPULATION

The chart illustrates number of employees per 1,000 population of the municipality. Wellington has the third-lowest number of employees per 1,000 residents of similar cities, after reducing the total employee count by the number of public safety employees. Wellington contracts its police protection with the Palm Beach County Sheriff's Office.





The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the Village of Wellington, Florida for its annual budget for the fiscal year beginning October 1, 2008.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communication device. The Village also received special recognition during this award cycle for the document meeting the criteria as an Outstanding Policy Document and an Outstanding Communications Device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for an award in 2010.

## Executive Summary

The Village of Wellington adopted its 15th annual budget on September 29, 2009 after two public hearings were held for input from Wellington's citizens. The adopted FY 2010 budget is a deliberate balance of revenues and expenditures, prepared according to Florida Statutes and Generally Accepted Accounting Principles. The Village of Wellington's annual budget is the result of a strategic planning process aligning the budget with the Village's mission, vision and core principles, prioritized for the provision of core services and council initiatives.

This section provides a summary of the Village of Wellington's FY 2010 budget position and the policy decisions behind the budget development and adoption. The Budget Overview section of this document gives more detailed presentations and descriptions of the FY 2010 budget.

### FISCAL YEAR 2010 COMPREHENSIVE ANNUAL BUDGET

	Governmental Funds	Enterprise Funds	Total
<b>Revenues</b>			
Ad Valorem Taxes	\$14,435,635		<b>\$14,435,635</b>
Non Ad Valorem Assessments	4,292,741	\$3,435,808	<b>7,728,549</b>
Utility Taxes	3,138,000		<b>3,138,000</b>
Franchise Fees	3,400,000	200,000	<b>3,600,000</b>
Local Communication Service Tax	2,767,000		<b>2,767,000</b>
Intergovernmental Revenue	8,378,670		<b>8,378,670</b>
Licenses & Permits	1,869,500		<b>1,869,500</b>
Charges for Services	1,591,100	14,017,175	<b>15,608,275</b>
Interest Income	1,558,000	760,000	<b>2,318,000</b>
Miscellaneous Revenues	1,005,107	393,500	<b>1,398,607</b>
Impact Fees	250,000		<b>250,000</b>
Capacity Fees and Restricted Interest Income		35,000	<b>35,000</b>
<b>Sub Total before Transfers &amp; Reserves</b>	<b>\$42,685,753</b>	<b>\$18,841,483</b>	<b>\$61,527,236</b>
Transfers In	16,510,984		<b>16,510,984</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$59,196,737</b>	<b>\$18,841,483</b>	<b>\$78,038,220</b>
<b>Expenditures</b>			
General Government	\$9,179,283		<b>\$9,179,283</b>
Economic Environment	991,370		<b>991,370</b>
Public Safety	9,555,060		<b>9,555,060</b>
Physical Environment	11,598,608	\$11,376,231	<b>22,974,839</b>
Transportation	1,564,981		<b>1,564,981</b>
Emergency Operations	29,500		<b>29,500</b>
Culture & Recreation	2,013,979		<b>2,013,979</b>
Capital Outlay	11,516,554	3,079,736	<b>14,596,290</b>
Debt Service	2,149,600	2,921,100	<b>5,070,700</b>
Non-departmental	401,708	16,000	<b>417,708</b>
<b>Sub Total before Transfers &amp; Reserves</b>	<b>\$49,000,643</b>	<b>\$17,393,067</b>	<b>\$66,393,710</b>
Transfers Out	14,679,911	1,831,073	<b>16,510,984</b>
Increase/Decrease to Reserves	(4,483,817)	170,877	<b>(4,312,940)</b>
Decrease to Impact Fees/Capacity Fee Accounts		(553,534)	<b>(553,534)</b>
<b>Total Expenditures &amp; Reserves</b>	<b>\$59,196,737</b>	<b>\$18,841,483</b>	<b>\$78,038,220</b>

*Note: The above totals exclude any interfund transfers between the General Fund and its subfunds*

## FISCAL YEAR 2010 BUDGET POSITION

The Village's adopted FY 2010 budget totals \$78 million for all funds, a reduction of \$14.9 million (16%) from the total FY 2009 budget.

The total FY 2010 budget for the General Fund, the primary governmental operating fund, is \$34.2 million, down over \$6 million, or 15% from the prior year.

Governmental Capital Projects Fund expenditures were increased by almost 64%, or \$4.2 million due to budgeted grant funding of over \$3 million.

The Village governmental reserves are projected to remain at 25-29% of the operating budget, with a hurricane event reserve of \$3 million, and a rate stabilization reserve of \$2 - 3 million.

Significant changes in the FY 2010 budget are:

- An increase in the annual Sheriff's contract of \$411,249
- Investment in capital maintenance and Forest Hill Boulevard of \$4.1 million
- Elimination of School Challenge Grants of \$210,000
- No pay increases for employees; health and dental benefits reduced for a decrease of \$1.1 million
- Implementation of a 4-day workweek and a mandatory unpaid furlough for all employees
- Workforce reduced by 16 positions
- Increases in water and wastewater rates by 7.5%, with indexing in future years



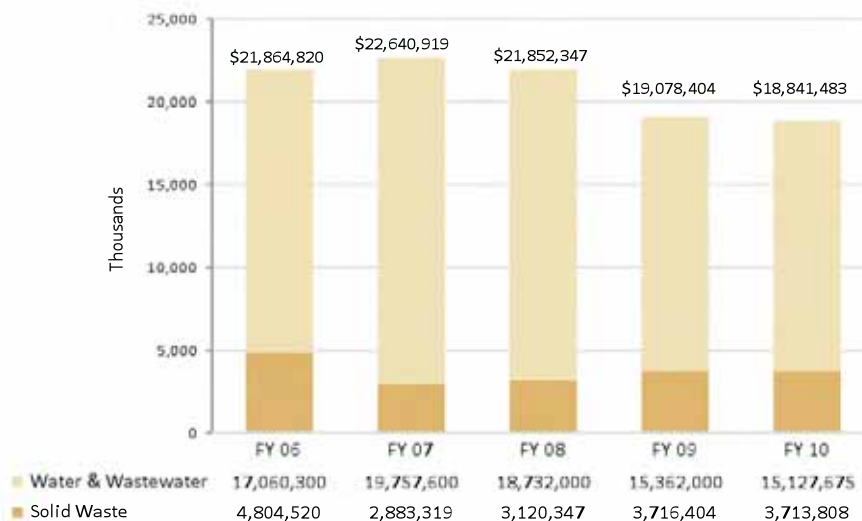
The following charts compare the Village's budget by fund and fund type over the last five years:

### GOVERNMENTAL FUNDS BUDGET 2006-2010



Interfund transfers and net changes to reserves are included in the chart totals and reflect movement of revenues from the fund where received to the fund where the expenditure is to be recorded. These transfers of money from one fund to another do not represent money coming into the Village budget as revenue or leaving the Village budget as an expense. These transfers have generally been excluded in the other tables, graphs and comparisons throughout the document.

### ENTERPRISE FUNDS BUDGET FY 2006-2010



The guiding principle applied in preparing the Village's budget is to bring to the community a fiscally responsible budget which funds the core services and facility needs of its residents. The annual budget process incorporates strategic planning including a 5-7 year projection of anticipated revenues and expenditures. The capital budget includes all anticipated projects as well as related operating costs to be initiated within the same five year period.

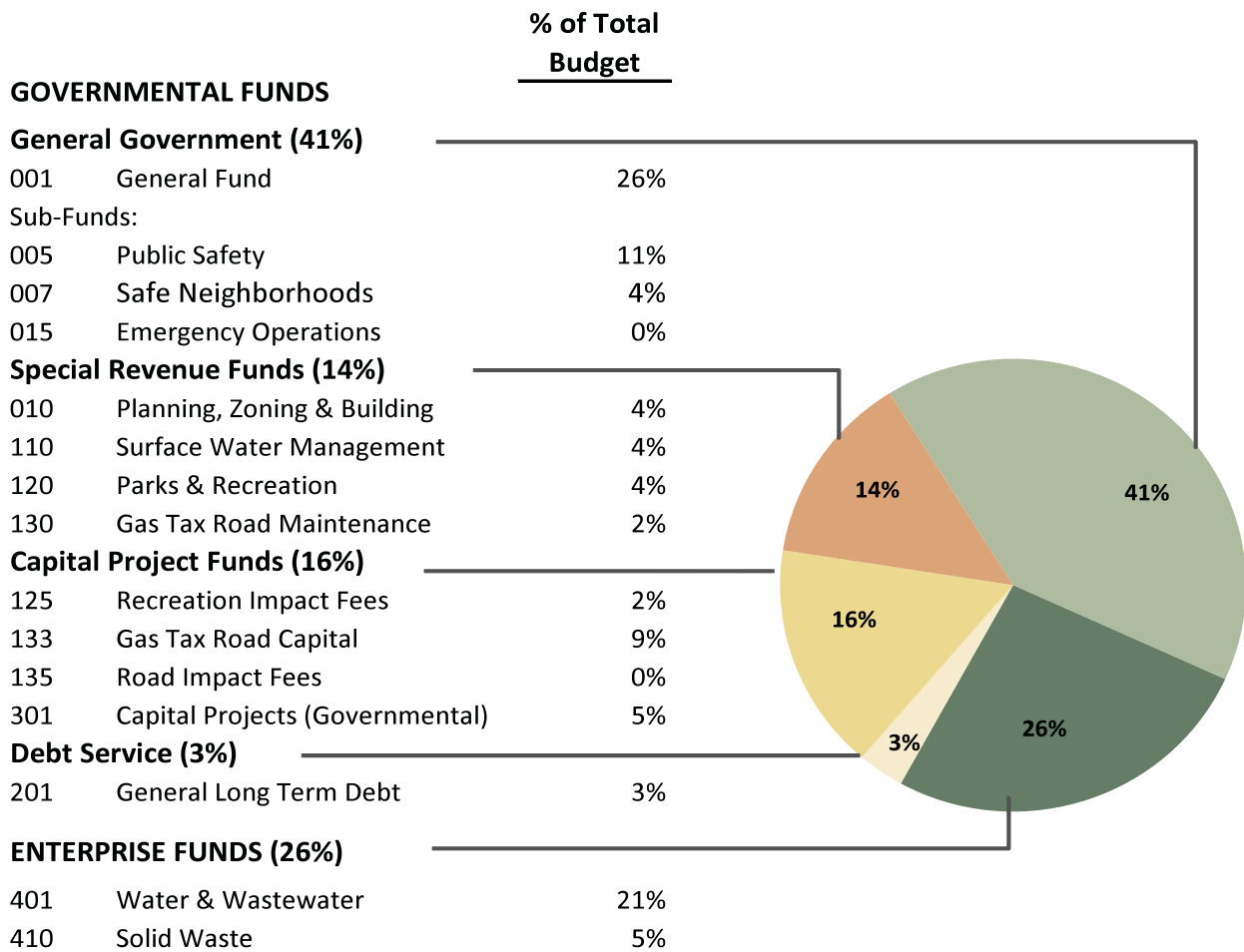
The more specific budget goals and objectives are to:

- Provide a high level of quality services and facilities for residents by establishing an appropriate taxation and financing structure while maintaining an appropriate level of reserves
- Focus on internal consolidation and customer service with a goal of providing the maximum level of service allowable in light of property tax reform limits
- Use technology and organizational realignment to increase and support the fulfillment of the strategic plan for the Village, which complements the comprehensive plan
- Evaluate and advise Council on initiatives which support economic development and maintenance needs to benefit the community.

The fund structure is grouped in governmental and enterprise funds. Within governmental funds, the General Governmental funds include the General Fund and its subfunds. Special Revenue funds and used to account for expenditures linked to specific revenues, such as recreation programs and Building permitting. The next chart illustrates the fund categories and the percent budget allocation for each fund and category for FY 2010.

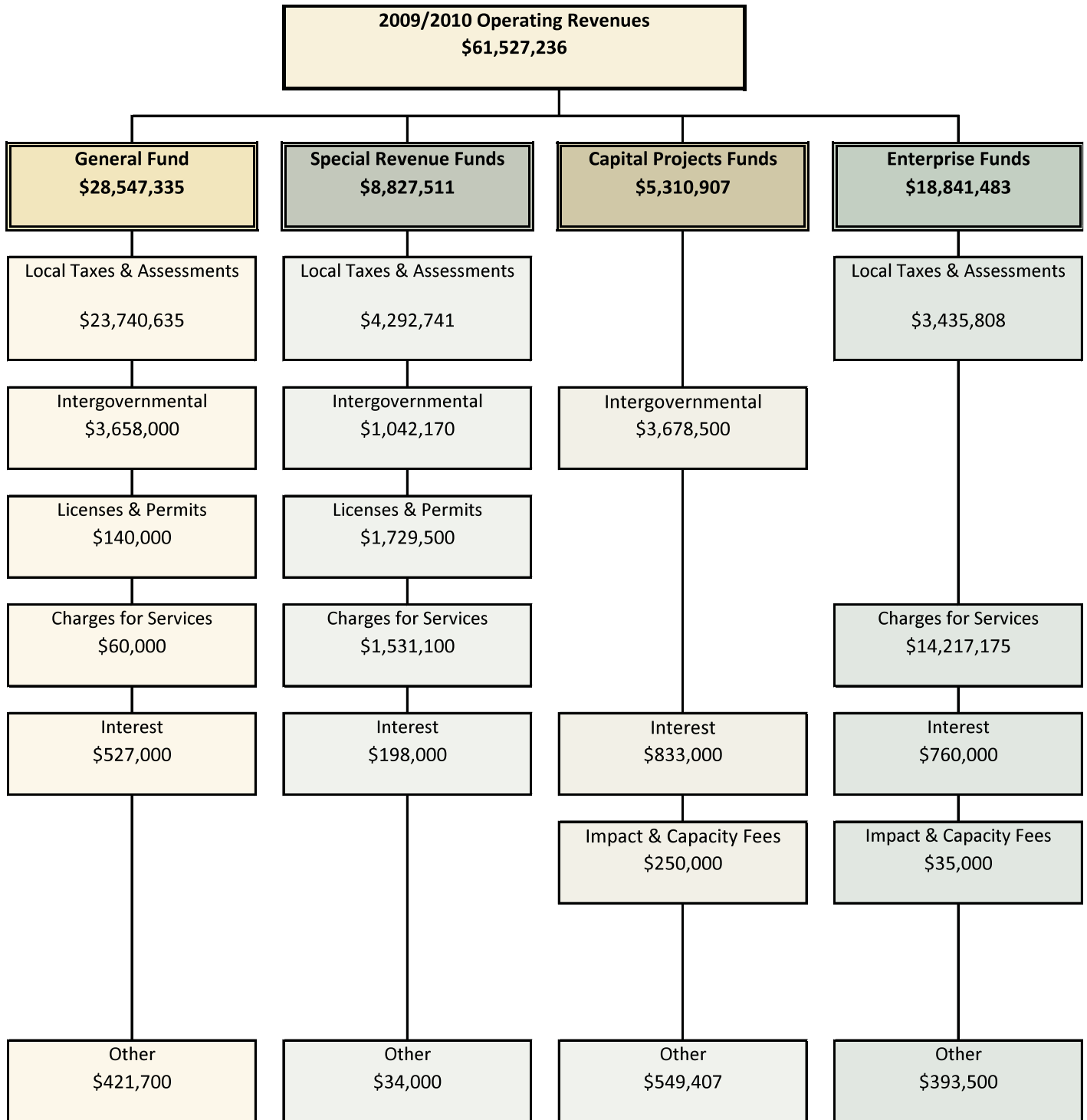


### TOTAL BUDGET BY FUND TYPE



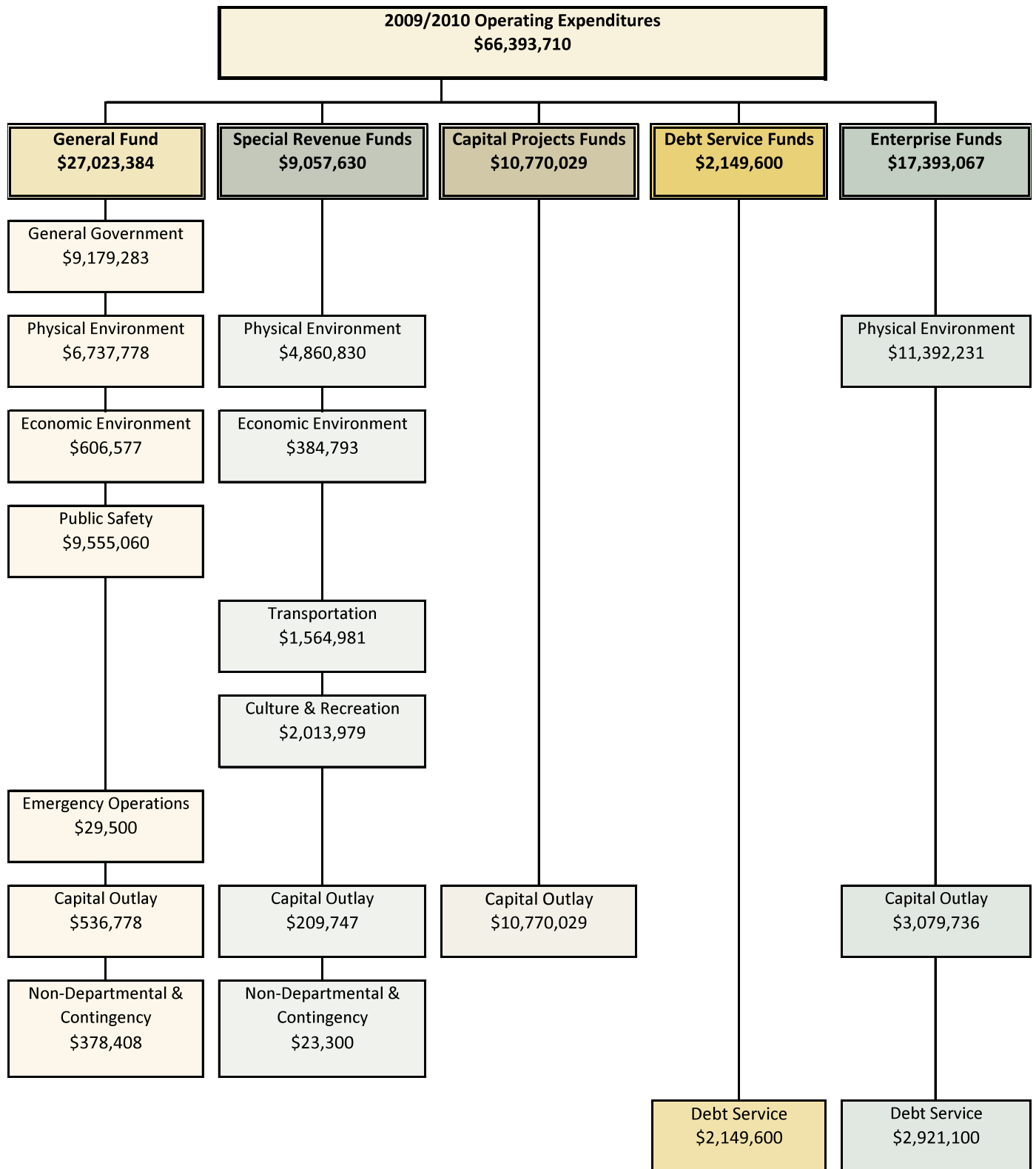
*Note: Excludes all interfund transfers and increases/decreases to reserves*

The charts on the next two pages illustrate the Village's FY 2010 total operating revenues and expenditures within the fund structure shown above.

**BREAKDOWN OF TOTAL OPERATING REVENUES - ALL FUNDS**

*Note: The above excludes all transfers in and increases/decreases to reserves*

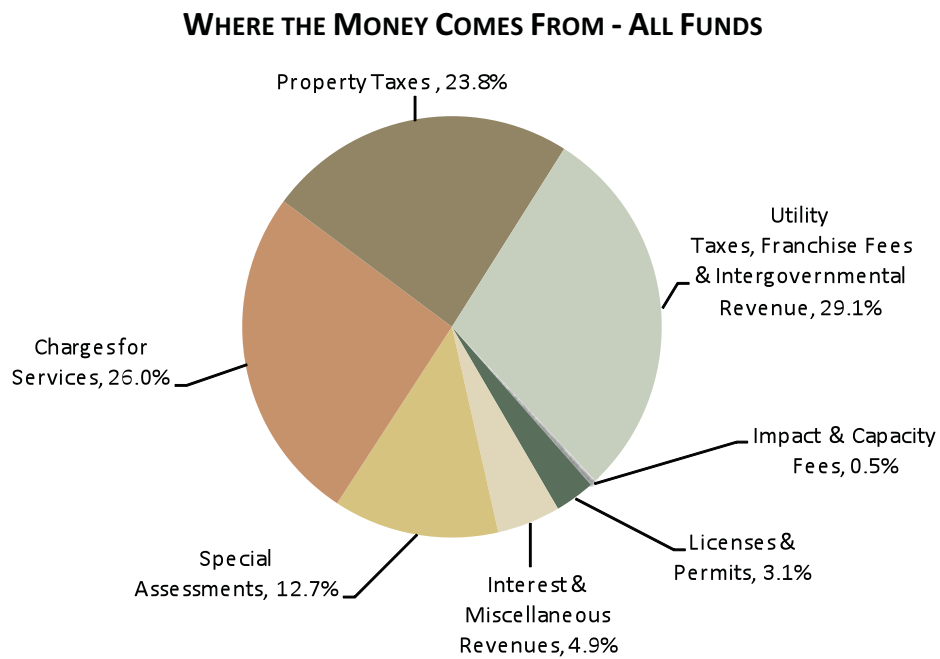
### BREAKDOWN OF TOTAL OPERATING EXPENDITURES - ALL FUNDS



*Note: The above excludes all transfers out and increases/decreases to reserves*

## REVENUES

The primary budget policy consideration in the FY 2010 revenue budget development is current and future economic conditions. Many challenges are posed by slowed growth, reduced property values and escalated inflation influences, coupled with the limitations on municipal tax levies. Below are highlights of the Village's revenues; further details are provided in the Budget Overview section.



## GOVERNMENTAL REVENUES

Wellington has met the legislative and economic challenges balancing the FY 2010 budget with a millage rate of 2.50 mills, which is below the required roll back rate of 2.807. The Village's tax structure is based on models that optimize municipal financing mechanisms with the objective of minimizing residents' total tax burden. Due to decreased taxable property values this year, the local tax burden was reduced by \$1.6 million, or about 10% over the prior year. The Village retains the position of having one of the lowest ad valorem tax rates for a full-service municipality in Palm Beach County.

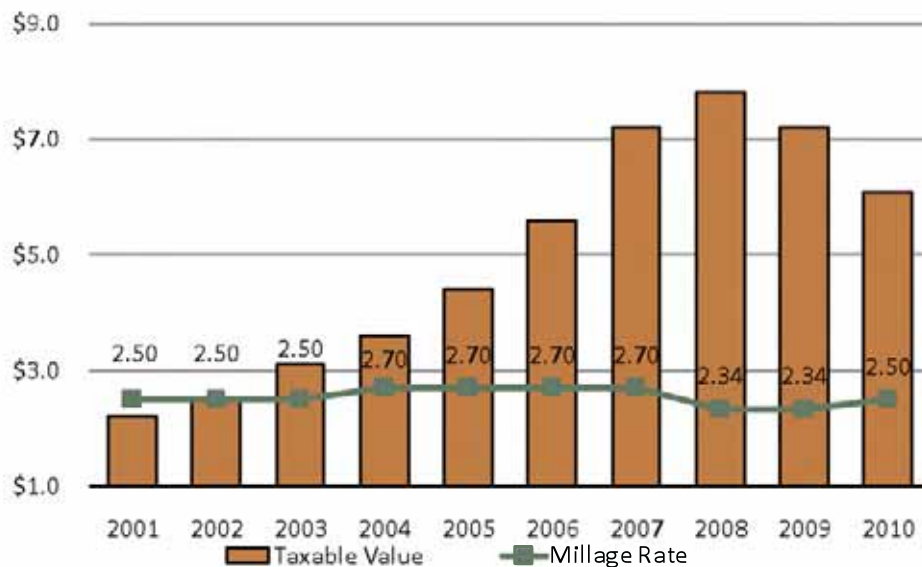
The following table highlights changes in governmental revenues from last year to illustrate the impact of legislative, economic and environmental influences on the Village budget. In addition to the property tax revenue reduction, demand-driven charges for services, primarily for recreation, are forecast to drop over \$1 million from prior year.

**HOW GOVERNMENTAL REVENUE SOURCES CHANGED**

	General Fund	Special Revenue Funds	Capital Funds	Total Governmental Funds
<b>Net 2009 Revenue Budget</b>	<b>\$31,123,422</b>	<b>\$10,880,453</b>	<b>\$1,920,950</b>	<b>\$43,924,825</b>
Impact of Assessed Value & Tax Reform	(1,576,587)	714,983	-	(861,604)
Growth and Economy Driven Revenues	(1,030,200)	(1,321,608)	2,504,550	152,742
Charges for Services	60,000	(1,088,317)	-	(1,028,317)
Investment Income	(157,000)	(187,000)	336,000	(8,000)
Other	127,700	(171,000)	549,407	506,107
<b>Net Change in Revenue Sources</b>	<b>(2,576,087)</b>	<b>(2,052,942)</b>	<b>3,389,957</b>	<b>(1,239,072)</b>
<b>Total Revenues and Other Financing Sources</b>	<b>\$28,547,335</b>	<b>\$8,827,511</b>	<b>\$5,310,907</b>	<b>\$42,685,753</b>

**PROPERTY TAX MILLAGE AND ASSESSED VALUATION**

Applying the approved millage of 2.50 mills to the Village's total taxable assessed valuation of \$6.1 billion, and adjusting for 5% delinquencies and discounts as allowed by law, total ad valorem revenues are projected to be \$14.4 million or 34% of the total governmental revenues (excluding transfers). The adopted ad valorem tax rate of 2.50 mills is 11% less than the roll-back rate of 2.807, which is the millage rate that would provide the same ad valorem tax revenue as generated in the prior year, exclusive of new construction and additions.

**PROPERTY TAX MILLAGE AND TAXABLE VALUE HISTORY**

The direction that millage rates will take is very much influenced by the taxable value of properties within the Village as set annually by the Palm Beach County Property Appraiser. The Village's total assessed valuation decreased by approximately \$1.2 billion or 15%, over the prior year final gross taxable value. Total new construction value and other additions is approximately \$113 million, an increase of \$27 million over the previous year.

**IMPACT ON SAMPLE TAXPAYER - TAXABLE VALUE OF \$160,000**

		2009/2010	Prior Year	
		Tax Bill at	Tax Bill at	Change
	2009/2010	\$160,000	\$200,000	from
Ad Valorem Taxes	Millage	Value	Value	Prior Year
<b>Village of Wellington</b>	<b>2.500</b>	<b>\$400</b>	<b>\$468</b>	<b>(\$68)</b>
Palm Beach County	4.344	695	756	(61)
Palm Beach Fire Rescue	3.458	553	590	(37)
Library	0.497	80	99	(20)
Palm Beach County Debt	0.217	35	37	(2)
Library Debt	0.055	9	9	(0)
School Board <sup>(2)</sup>	7.983	1,397	1,631	(234)
Health Care District	1.145	183	200	(16)
SFWMD	0.624	100	125	(25)
Council	0.690	110	120	(10)
District	0.035	6	7	(1)
<b>Total Ad Valorem</b>	<b>21.548</b>	<b>\$3,567</b>	<b>\$4,043</b>	<b>(\$475)</b>
<b>Non Ad Valorem Taxes</b>				
Solid Waste Authority				
Disposal		\$156	\$156	\$0
<b>Wellington Solid Waste Collection</b>		<b>160</b>	<b>162</b>	<b>(2)</b>
<b>Acme Improvement District<sup>(1)</sup></b>		<b>175</b>	<b>146</b>	<b>29</b>
<b>Total Non Ad Valorem</b>		<b>491</b>	<b>464</b>	<b>27</b>
<b>Total Tax Bill</b>		<b>\$4,058</b>	<b>\$4,507</b>	<b>(\$448)</b>

<sup>(1)</sup> Properties east of 441 are not assessed by ACME

<sup>(2)</sup> Additional homestead exemption of \$25,000 not applicable to the School Board

The Village's adopted millage rate of 2.50 mills, together with non-ad valorem assessments for drainage and solid waste collection (see enterprise funds) as described below, constitutes just 18.1% of a Village taxpayer's total tax bill. As shown in the above example based on a property assessed at \$210,000 with a homestead exemption of \$50,000, Wellington's FY 2010 assessments total \$735.

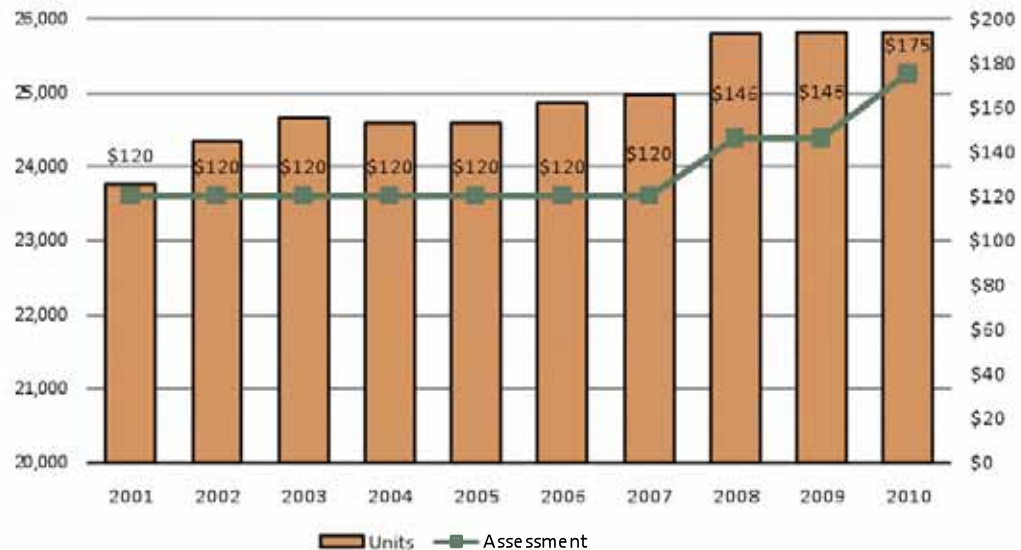
## NON-AD VALOREM ASSESSMENTS

Non-ad valorem assessments are a primary source of revenue in the Special Revenue Funds. The Acme Improvement District, a dependent taxing district of the Village, is authorized to levy non-ad valorem assessments against the land and is not based on a property's value. The Acme assessments are instead based on the benefit of maintenance and improvement to the land, as set forth in the Plan of Reclamation. Under this Plan of Reclamation, non-ad valorem assessments can be collected to pay for stormwater drainage, roadways, parks and recreation, street lighting, general operating costs associated with administration,



insurance and fringe benefits, and other indirect costs. At this time, these assessments are only levied for surface water management purposes. For these services, the Village will collect a total FY 2010 non-ad valorem assessment of \$175 per unit. This is a \$29, or 20% increase over the prior year.

### ACME DISTRICT ASSESSMENT AND UNIT COUNT 2001 - 2010



The other major Governmental Funds revenue sources and their portion of the governmental revenue budget include:

- Franchise Fees - 8%
- Utility Taxes - 7%
- Communication Service Taxes – 7%
- State Revenue Sharing (sales tax, beverage tax, local option gas tax and general state shared dollars) – 19%
- Licenses and Permits – 4%
- Charges for Services – 4%
- Fines and Forfeitures & Miscellaneous Revenues – 2%

Together, these revenues are expected to decline slightly from the prior year as a result of the stagnant local growth and economic activity.

Impact fee revenues are again projected to drop as new construction slows. Estimates for FY 2010 are down by \$368,950, or 60% from FY 2009. Decreases are expected to continue in coming years as the village approaches build-out.

Investment income is budgeted at a 2% expected return for all funds. Decreasing cash balances from scheduled capital project expenditures, as well as declining federal funds rates will contribute to a lower return on Village short and long term investments.

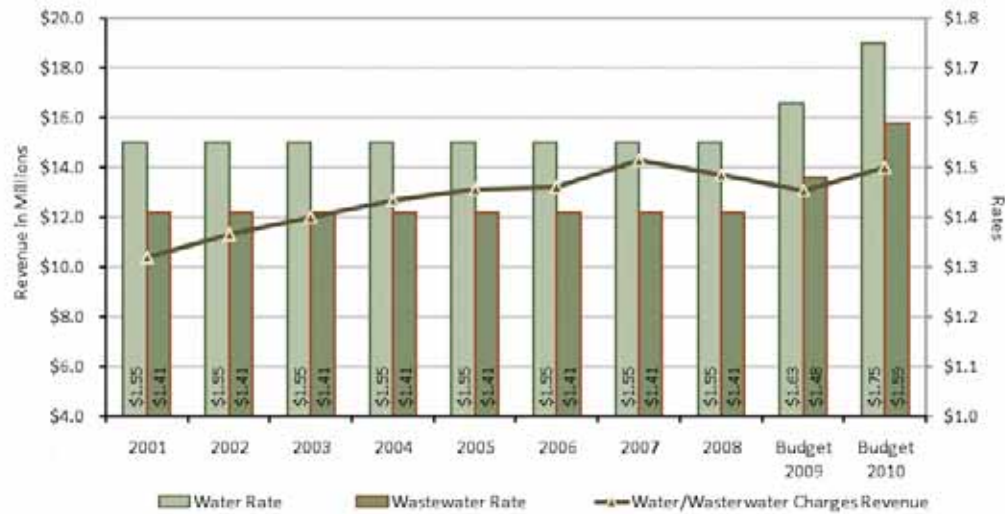
## ENTERPRISE REVENUES

In addition to its general government operations, the Village also operates water and wastewater utility system and solid waste collection and recycling services, which are budgeted and accounted for as self-contained enterprise funds.

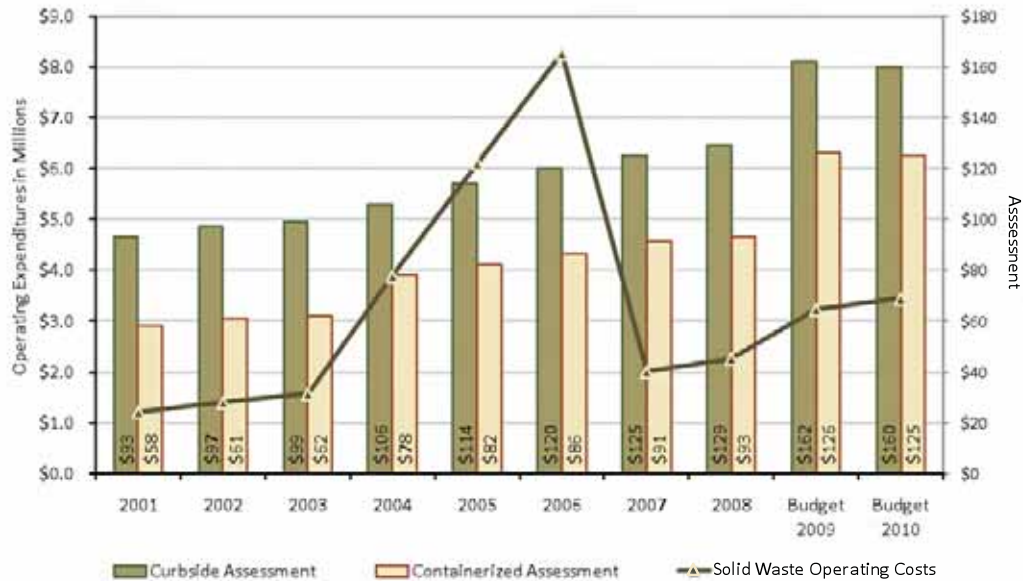
<b>HOW ENTERPRISE REVENUE SOURCES CHANGED</b>			
	<b>Waster &amp; Wastewater Utility System</b>	<b>Solid Waste Collection &amp; Recycling</b>	<b>Total Enterprise Funds</b>
<b>Net 2009 Revenue Budget</b>	<b>\$15,362,000</b>	<b>\$3,716,404</b>	<b>\$19,078,404</b>
Increase Due to Economic Impacts	-	92,404	<b>92,404</b>
Impact of Water Rate Changes	814,175	-	<b>814,175</b>
Decline in New Construction	(490,000)	-	<b>(490,000)</b>
Investment Income	(556,000)	(112,000)	<b>(668,000)</b>
Other	(2,500)	17,000	<b>14,500</b>
<b>Net Change in Revenue Sources</b>	<b>(234,325)</b>	<b>(2,596)</b>	<b>(236,921)</b>
<b>Net 2010 Revenue Budget</b>	<b>\$15,127,675</b>	<b>\$3,713,808</b>	<b>\$18,841,483</b>

As shown in the above table, water and wastewater revenues are estimated to decrease a total of \$234,000 or 1.5%. A reduction of over \$1 million due to reduced growth-related capacity fee collections and interest income is offset by an increase of \$814,000 in charges for services due to an increase in water and wastewater rates. A utility rate study was completed in 2009, recommending increases to Wellington's water and wastewater rates for FY 2010. Increased operating and maintenance expense, scheduled meter replacements and lowered use have combined to place additional demands on the utility system budget. FY 2010 will see a 7.5% increase in utility rates, with indexing of rates proposed for the future. Other than a 5% increase in FY 2009 in anticipation of the completion of the rate study, the village's rates had not been increased since the inception of the utility.

### WATER/WASTEWATER RATES AND RATE REVENUES 2001 - 2010



### SOLID WASTE ASSESSMENTS AND CONTRACT COSTS

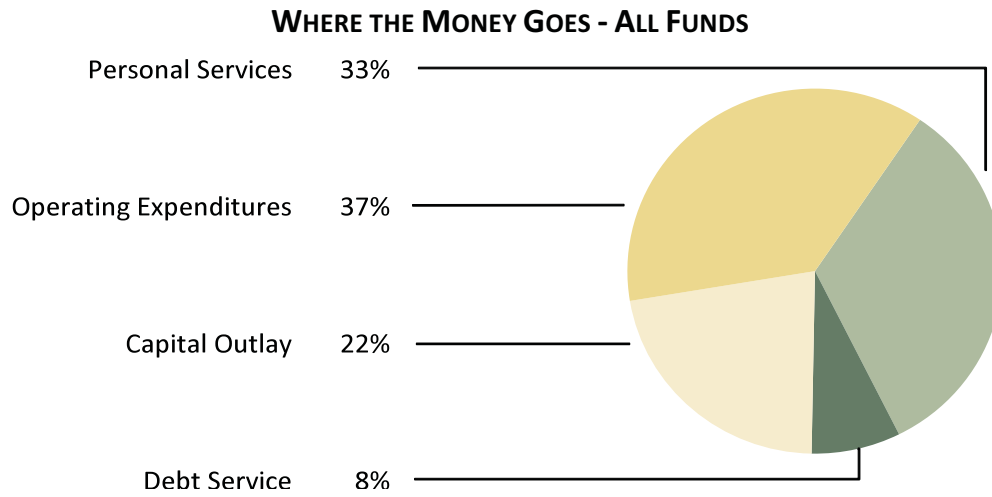


Note: In FY 2004 – 2006, hurricane debris removal costs resulted in a sharp increase in total operating expenditures.

Solid Waste assessments for curbside and containerized pickup are shown above for the years 2001 through 2010. Debris removal costs from the storms are evident in 2004 through 2006. The primary ongoing operating cost of the Village's Solid Waste enterprise is the annual collection services contracted with Waste Management, Inc. A decrease in contract costs translates to a 1.3% decrease in the 2010 assessment rate; as mentioned previously.

## EXPENDITURES

All Village services and associated expenditures are prioritized within the Village's Service Business Hierarchy (see Vision & Planning section). As revenue estimates for the coming fiscal year are refined, the allowable level of service is established based on available funding. Available revenues first fund the municipal core businesses that are mandated or essential in nature, potentially omitting many services for enhancement of quality of life for residents. Through cuts in personnel, operating service levels and deferral or elimination of many capital projects, some non-core primary businesses could be funded in the FY 2010 budget.



*Note: Excludes all interfund transfers and increases/decreases to reserves*

## GOVERNMENTAL EXPENDITURES

The following table shows the expenditure changes by type in the FY 2010 governmental funds budget:

<b>HOW GOVERNMENTAL EXPENDITURES CHANGED</b>								
	<u>General Fund</u>	<u>PZ&amp;B</u>	<u>Surface Water</u>	<u>Parks &amp; Recreation</u>	<u>Gas Tax Maintenance</u>	<u>Capital Funds</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
<b>Net 2009 Expenditure Budget</b>	<b>\$23,032,558</b>	<b>\$3,948,783</b>	<b>\$2,050,666</b>	<b>\$ 6,253,624</b>	<b>\$1,881,830</b>	<b>\$ 6,559,823</b>	<b>\$2,153,700</b>	<b>\$45,880,984</b>
Personal Services	2,506,383	(1,055,457)	368,165	(2,209,785)	8,672	-	-	(382,022)
Operating	1,119,368	(237,735)	(4,962)	(1,608,357)	(150,651)	-	-	(882,337)
Capital	365,075	(57,270)	(21,220)	1,207	(109,880)	4,210,206	-	4,388,118
Debt Service	-	-	-	-	-	-	(4,100)	(4,100)
<b>Net Change in Expenditures</b>	<b>3,990,826</b>	<b>(1,350,462)</b>	<b>341,983</b>	<b>(3,816,935)</b>	<b>(251,859)</b>	<b>4,210,206</b>	<b>(4,100)</b>	<b>3,119,659</b>
<b>Total Expenditures 2010</b>	<b>\$27,023,384</b>	<b>\$2,598,321</b>	<b>\$2,392,649</b>	<b>\$2,436,689</b>	<b>\$1,629,971</b>	<b>\$10,770,029</b>	<b>\$2,149,600</b>	<b>\$49,000,643</b>

The General Fund shows an increase in personal services and operating costs. This is due to division reallocations and is offset by decreases in the Planning, Zoning and Building and Parks and Recreation funds. Total decreases in personal services and operating expenditures costs of almost \$1.3 million is the result of a reduction in staff and more efficient operations. Capital outlay increased in total by \$4.4 million over prior year. This is mainly due to a \$5.9 million project to renovate Forest Hill Boulevard.

As mentioned previously, all municipal services are prioritized in the budget process. Upon Council review of funded core services and any available funds, expenditures for primary non-core services may be added back to the budget. The following list shows some of the “quality of life” services funded in the FY 2010 budget. While not intended to be an all-inclusive list of the additional projects and services that have been funded, the items noted here represent the more costly items, some of which are expected to recur annually in future years and demonstrate the Village’s commitment to its values and principles.

### BUDGETED NON-CORE EXPENDITURE ITEMS

Type	Description	Amount
Recreation Programs	Includes most athletic, aquatic and community program personnel and materials	\$1,323,474
Safe Neighborhoods Program	Initiative to restore and maintain an involved family environment	\$625,042
Law Enforcement Contract	Public Safety contract with the Palm Beach Sheriff's Office	\$7,319,600

### ENTERPRISE EXPENDITURES

The following table shows the expenditure changes by type in the FY 2010 enterprise funds budget:

HOW ENTERPRISE EXPENDITURES CHANGED			
	Water & Wastewater Utility System	Solid Waste Collection & Recycling	Total Enterprise Funds
<b>Net 2009 Expenditure Budget</b>	<b>\$23,499,500</b>	<b>\$3,235,907</b>	<b>\$26,735,407</b>
Personal Services	(253,543)	2,270	(251,273)
Operating	(234,246)	(46,319)	(280,565)
Capital	(8,785,502)	0	(8,785,502)
Debt	(25,000)	0	(25,000)
<b>Net Change in Expenditures</b>	<b>(9,298,291)</b>	<b>(44,049)</b>	<b>(9,342,340)</b>
<b>Total Expenditures 2010</b>	<b>\$14,201,209</b>	<b>\$3,191,858</b>	<b>\$17,393,067</b>

## **WATER AND WASTEWATER UTILITY SYSTEM**

The utility system budget has decreased by almost \$9.3 million from the prior year. The majority of the decrease is due to capital outlay costs for the FY 2009 including funding of \$8.5 million for the water plant expansion project. The major projects budgeted in FY 2010 are \$1.2 million for water treatment plant replacement and renewals and \$829,000 for lift station upgrades and rehabilitations.



Personal services and operating expenses in the water & wastewater fund are expected to decrease by \$488,000 due to staff reductions and more efficient operations.

## **SOLID WASTE COLLECTION AND RECYCLING SERVICES**

The Village solid waste collection and recycling services are provided through a contract with Waste Management, Inc. Total revenues and expenditures from this activity are \$3.2 million and are accounted for in a separate enterprise fund.

## **GOVERNMENTAL RESERVES**

The Village of Wellington maintains reserves for the general governmental funds and special revenue funds. The target for unrestricted reserves is set between 25% and 29%. It has been the Village's goal to use any excess reserves to fund capital projects, community reinvestment and preclude the need for additional debt or increases in the tax rate.

Also, due to prudent planning in recent years, the Village had set aside \$2.3 million in Rate Stabilization reserves to be allocated where a tax rate increase may be otherwise indicated. This special reserve was maintained in the FY 2010 budget process for use in future years to offset mandated general revenue reductions. Another designated reserve of \$3 million was created for emergency response expenses.

As of the beginning of this budget year, reserves in excess of the target balance have been set aside for construction of a municipal center to include a Village meeting hall, office complex, barrier-free park and amphitheater for a total cost of \$15 million. The use of excess reserves in this manner reflects the Village council's commitment to community investment and fiscal responsibility. Remaining undesignated reserves for FY 2010 are projected to remain at the desired 29% of operating expenditures.

As the Village moves into the future, it will always be challenged to balance the need for more and higher levels of services and facilities with the community's willingness to pay for them. Because current budget decisions contribute to subsequent years' financial strength and stability, this level of reserves not only demonstrates fiscal well-being but allows Wellington to establish a sound fiscal foundation, to provide financial flexibility for future operations, and to maintain the organization should some catastrophic event occur which would interrupt the normal flow of revenues.

## ENTERPRISE RESERVES

The enterprise funds may retain a renewal, replacement and improvement account to fund capital improvement needs. Capacity fees are retained to fund facility expansion projects. Current balances in the renewal and replacement capital account approximate \$6.1 million, and are expected to decline by \$1.2 million by fiscal year end 2010. Capacity fee balances will be depleted by the water plant expansion project completion.



Additional information on fund reserves is provided in the Budget Overview section of this document.

## CAPITAL PROJECTS

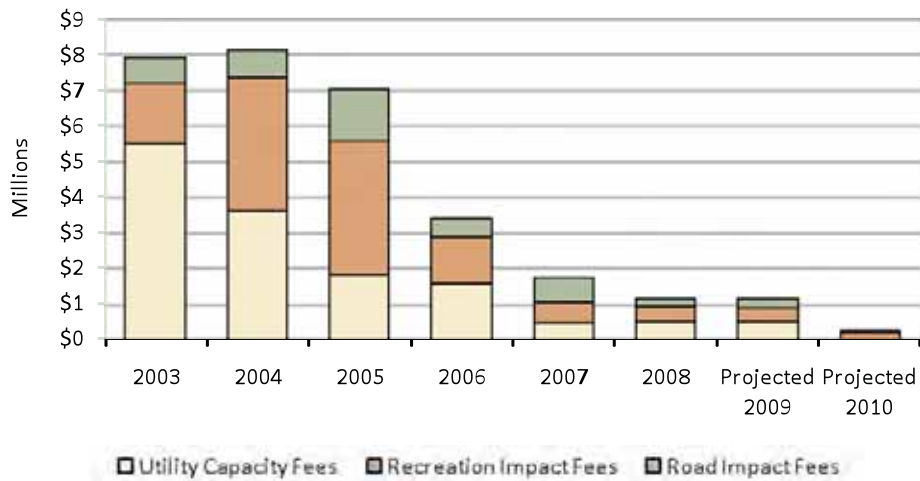
The Village's commitment to its values and vision statement resulted in an aggressive Capital Improvement program in order to maintain our high levels of service in years of high growth. Over the past ten years the Village has budgeted over \$97 million in projects of all types, with an additional \$13.4 million budgeted in fiscal year 2010.

### VILLAGE OF WELLINGTON FIVE YEAR CIP

VILLAGE OF WELLINGTON 5 YEAR PROJECT BUDGET BY FUNDING SOURCE			
	Budgeted		
	FY 2010	FY 2011 - 2014	Total 5 Year CIP
<b>Governmental Sources</b>			
General Revenues	\$1,205,401	\$7,963,559	\$9,168,960
Gas Tax Capital	6,079,004	4,655,930	10,734,934
Park Impact Fees	1,350,000	1,600,000	2,950,000
Surface Water Management	2,135,625	2,848,067	4,983,692
<b>Total Governmental FY 2010</b>	<b>\$10,770,030</b>	<b>\$17,067,556</b>	<b>\$27,837,586</b>
<b>Enterprise Sources</b>	<b>\$2,645,530</b>	<b>\$24,329,980</b>	<b>\$26,975,510</b>
<b>Total Capital Projects FY 2010</b>	<b>\$13,415,560</b>	<b>\$41,397,536</b>	<b>\$54,813,096</b>

All projects budgeted through FY 2010, and those projected for the next four years were evaluated in detail by Council and Village staff with the goal of funding only the highest priority projects. Budgeted projects were affirmed, deferred or eliminated to make funds available for future projects or debt service reduction.

A major consideration in the capital project planning process for FY 2010 is the availability of growth-related revenues in the future. The decline in the rapid growth experienced in prior years has reduced impact and capacity fee collections, which are revenues used to expand facilities due to population growth. As these revenues decline substantially, new expansion projects are limited and new projects may be precluded by the debt service requirements paid from these revenues.

**GROWTH-RELATED CAPITAL FUNDING SOURCES 2003 – 2010**

The FY 2010 budget also includes debt service for approximately \$30.5 million in outstanding governmental and enterprise borrowings originating in 1999, 2001 and 2002, 2003 and partial refunding in 2005, after a planned debt reduction of \$8.9 million in Recreation and Road Impact debt. Please see the Budget Overview section for more detail on outstanding debt and scheduled debt service.



## BUDGET INITIATIVES

A critical component of the Village's budget process is the forecasting of short and long term future revenues, expenditures and capital needs with consideration for economic and legislative changes. Forecasts have long indicated a decline in the local growth, and tax reform was anticipated for several years. In order to meet the challenges posed by these dynamics, council and management have identified key initiatives that are expected to impact budgets in the near and far future. The following key Village initiatives are the focus of the FY 2010 budget development and impact the major programs and issues described later.

- ***Safe Neighborhoods*** – Focus on neighborhood advocacy, code enforcement, nuisance abatement and outreach activities.
- ***Public Safety*** – Focus on improving the safety of Village residents by maintaining a police contract with the Palm Beach Sheriff's Office and putting into place a Comprehensive Emergency Management Plan that emphasizes mitigation as well as an early, organized response to an emergency.
- ***Economic Development*** – Pursue community partnerships, attract businesses, foster growth of quality jobs, and develop housing clusters that support the Village's community identity. Focus on capital projects that improve Village services, emphasize personal safety and security and create jobs.
- ***Infrastructure Maintenance*** – Focus on existing infrastructure and enhanced maintenance programs for Village facilities, roadways and hardscapes.



## ***PROGRESS TOWARD MISSION***

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### **WELLINGTON'S MISSION STATEMENT:**

*To provide high quality services that creates economic, environmental and social sustainability for residents.*

It is no secret that Wellington is a great place to live, raise a family and operate a business. The Village's short and long term initiatives have guided the FY 2010 budget process. The following major focus areas highlight many of the budget decisions and impacts of initiatives on the Village's progress in achieving its mission and vision.

The most extensive initiative, Economic Development, has as its main goal to develop facilities and business investment policies that meet the core values set by Village leaders. Throughout the following section, you will see references to the Economic Development Initiative (EDI) as its many components serve to meet the Village's vision and mission.

### **SAFE NEIGHBORHOODS**

The safe neighborhoods mission is to identify the social and economic factors that contribute to neighborhood decline and to prepare a set of strategies that will (1) develop a community based movement that restores a safe family neighborhood orientation, (2) engage resident in their neighborhoods; and (3) encourage investments in appearance and the long-term maintenance of neighborhood values. Beautification efforts and compliance are one of the Village's priorities. Wellington is a showcase for towering native cypress and pine trees, tropical foliage, and over 20,000 acres of neighborhoods, parks and recreational amenities, golf courses, bike paths and horse trails, all kept beautifully manicured.



### **SAFE NEIGHBORHOODS INITIATIVE**

- Build a structure to maintain communication between the Village, organizations, residents, and neighborhoods and create positive perceptions of neighborhoods
- Unite neighborhoods through community groups, forums, services, education, and outreach programming
- Work with Community Oriented Policing to implement an action plan and use police data to analyze trends in neighborhoods
- Support the development of infrastructure and neighborhood improvements including road closures, road paving, fencing, sidewalks and lighting

- Develop community partnerships including the Citizens Volunteer Organization; crime watch groups; county non-profit organizations such as Paint Your Heart Out; homeowners associations; religious organizations and local chambers of commerce
- Improve neighborhood beautification through clean-up events organized by non-profit groups, residents, and organizations

### **BEAUTIFICATION GRANT PROGRAMS**

In a continuing effort to enhance the aesthetics of the community and to assist neighborhood funding of beautification projects, the Village offers a three tier Beautiful Wellington Grant Program, budgeted at \$250,000 for FY 2010. These matching grant programs are available to Wellington residents and entities domiciled within the Village of Wellington for the purpose of neighborhood enhancement projects. Grants must be awarded prior to construction.

### **CODE COMPLIANCE AND NUISANCE ABATEMENT**

The attractive appearance and unique character that Wellington is known for can only be maintained by enforcing strict property maintenance standards. These standards include architectural, landscaping and signage that directly impacts aesthetics.

The main initiatives put forth by the Village Council to increase the level of code compliance and its commitment to excellence include: maintenance and appearance of commercial developments and multi-family developments; community appearance including yard waste, vegetation, parking issues and rental dwelling licensing that ensure maintenance of rental facilities to Village Code. The newly established Nuisance Abatement team is partnering with Code Compliance to enforce restrictions and worked with residents to provide maintenance and address potential safety hazards.



### **HOME PRESERVATION PROGRAM**

An educational symposium and informational program used to educate Village residents of the available resources for homeowners entering the foreclosure process. The Village has partnered with the local realtor's association to inform homeowners of the foreclosure process; to provide tips on avoiding foreclosure and to provide information on resources available locally and nationally to homeowners.

### **CITIZEN VOLUNTEER ORGANIZATION**

The Village established a Citizens Volunteer Organization (CVO) in FY 2009, consisting of volunteer residents to address non-emergency Village projects on an "as needed" basis. The purpose of the organization is to bring together residents for a positive impact on the community by volunteering to assist with crime walks, beautification projects,



neighborhood clean-ups and/or citizen assistance. The coming year will see the finalization of policies and procedures, establishment of a steering committee and the development of project criteria. The volunteer force is expected to provide significant budgetary savings in addition to promoting positive service in the community.

### **BOYS AND GIRLS CLUB**

Through an agreement for recreational services with the Boys and Girls Club, the Village of Wellington continues to contribute \$50,000 annually for recreation, arts and crafts, physical education and an after-school program for children eight to ten years old.

### **PUBLIC SAFETY**

The Village of Wellington, like several other municipalities in Palm Beach County, contracts for law enforcement from Palm Beach County Sheriff's Office (PBSO). In the FY 2010 budget, \$7.27 million is allocated to maintain or enhance the current level of service, an increase of 6% over the prior year. Staffing is projected to increase to 117 positions.



#### **WELLINGTON ENJOYS A LOW CRIME RATE**

In June 2009, the Florida Department of Law Enforcement released its Semi Annual Report for Fiscal Year 2009. The report indicates the Village of Wellington has the highest clearance rate (33.9%) and one of the lowest crime rates (3.5%) for a municipality in Palm Beach County with a population of 50,000 or more. Calls for service have decreased by 13% and case numbers have decreased by 3% in Fiscal Year 2008.

Wellington further seeks to enhance our community through four very successful programs:

***PROBLEM-ORIENTED POLICING PROGRAM*** - focuses on neighborhoods with property crimes and continually works with residents

***PBSO BURGLARY ACTION PLAN*** - focuses on more arrests for property crimes as well as less vandalism

***DOMESTIC VIOLENCE ACTION PLAN*** - provides support and education for victims

***TRAFFIC SAFETY PROGRAM*** - focuses targeted enforcement at specific locations to minimize traffic accidents and injuries

#### **FIRE RESCUE SERVICES**

Wellington residents are assessed under a separate Municipal Services Taxing Unit (MSTU) by Palm Beach County Fire Rescue for fire rescue services. The adopted MSTU millage rate for FY 2009 is 2.98 per \$1,000 taxable value. Palm Beach County Fire Rescue delivers direct services to Wellington through four stations located within the municipal limits and provides tertiary services from many of the other stations that border

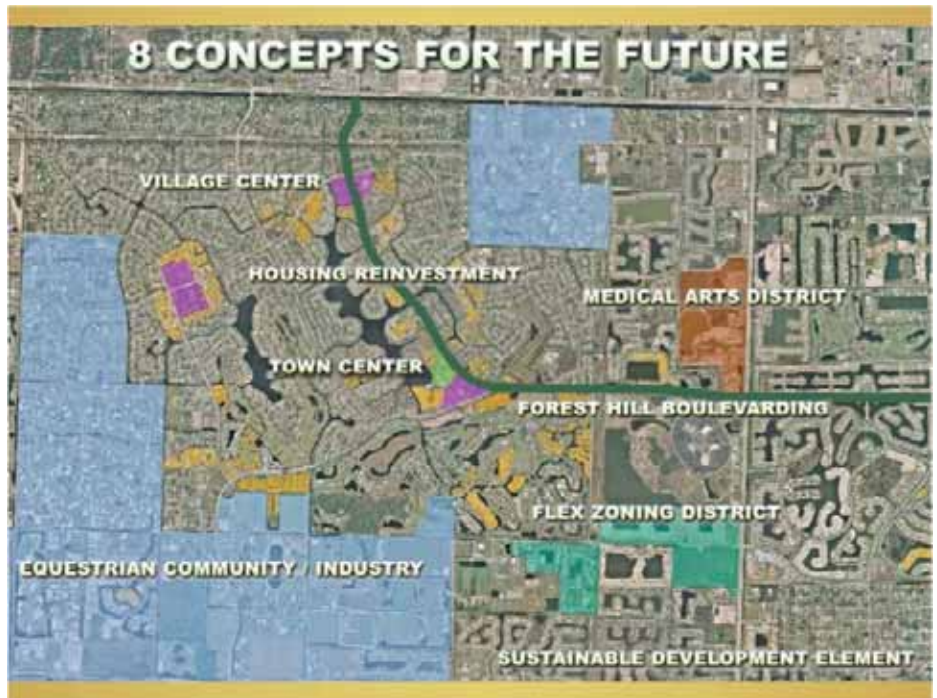
the Village in the form of back up response, closest response and special operations. The Wellington Response Time for 2006 averaged 6:41 minutes, an increase of only .01 over 2005, while the total number of Wellington Calls increased from 3,201 to 3,406 for the same period.

## DISASTER PLANNING

***Emergency Management Preparedness Plan*** – Provides for preparation, response, and recovery to disaster conditions resulting from a hurricane or other hazards that threaten the lives and property of the Village of Wellington residents. It provides for and organizes the preparatory and protective measures to be taken within the Village to minimize or prevent personal injury and property damage while continuing to provide the highest level of service possible to the Village of Wellington's residents and employees. The Plan addresses four phases of an emergency (preparedness, response, recovery and mitigation) and follows the Incident Command System (ICS), which is the fundamental component of the National Incident Management System.

## ECONOMIC DEVELOPMENT

The Economic Development Initiative (EDI) is highlighted here as a major long-term initiative with a broad budget impact. The elements of the initiative have an effect on all Village customers and encompass the principals of its vision. Wellington is well poised for economic development, not only because of the present state of the economy, but because of where the Village is in its evolution from a well-planned residential community to a sustainable community. To the Village, sustainability includes economic and social considerations in addition to environmental considerations. Sustainability is accomplished by keeping current with environmental trends while recognizing the importance of economic security; by attracting family-sustaining jobs to Wellington and keeping the amenities in place that drew residents to move here.



The EDI consists of Eight Concepts for the Future shown here on the Village map and was described in the Progress Toward Mission section of this document.

The Economic Development Initiative and its concepts are policy-based; intended to recognize current economic realities and are designed to incur minimum expense to Village. Several ideas are designed to encourage private investment, and private development plays a central role in several of the concepts. A priority will be to determine what, if any, incentives are needed to attract private investment. Village financial or tax commitments are not

proposed, as this has not necessarily proven to be a successful strategy in many past efforts of other communities and that adequate, consistent funding of the infrastructure is crucial for these projects. The concepts are designed to capitalize on existing strengths and current projects within the Village.

### **FOREST HILL BOULEVARDING**

Forest Hill Boulevard is the central gateway into the Village of Wellington. Traveling west from State Road 7, the boulevard winds through the Village, connecting the many present and future elements of the community: the Medical Arts District, Wellington Green Mall, past relaxing native trees and landscaping, passing the sparkling new Village Municipal Complex to the future Village Center. The addition of an aesthetically attractive treed and native landscaped “spine” throughout the core of the Village will create a sense of “arrival” to both the motorist and pedestrian alike. The goal of the initiative is to create a community-defining entry feature and design element; transforming Forest Hill Boulevard into a pedestrian-friendly Main Street leading through the Village.

### **WELLINGTON TOWN CENTER**

The centrally located site includes the 28,000 SF multi-use Community Center, an aquatics complex and tennis courts on over 19 acres. Several major projects are planned in FY 2010 to renovate and upgrade existing facilities and to add an amphitheater, barrier-free playground and municipal service center on the site. Consistent with Wellington’s Economic Development Initiative, the following projects are planned for the site:



**Amphitheater** – Construction of an amphitheater on the Town Center site will offer an entertainment pavilion for the local arts. Funding for the amphitheater construction is provided through an interlocal agreement with Palm Beach County.

**One-Stop Municipal Facility** - A municipal building to house the now widespread administrative and PZB functions is proposed for the site. A centralized municipal service facility will provide convenience to residents through one-stop services as well as improve interdepartmental communications, offer savings through equipment and materials sharing, elimination of multiple leased spaces, and savings in staff travel.

**Aquatic Facility Renovations & Improvements** – As the number of residents in the Village has increased, so has the use of the aquatics facility. The needed for expansion and renovation are planned to begin in FY 2010, including renovation of existing building, addition of concession stand and pool enhancements to increase capacity.

### ***Barrier-free Playground (Scott's Place)***

A playground designed for special populations is planned for a portion of the site; funded by private benefactors. The park will be equipped with ramps and guardrails to accommodate children who use wheelchairs as well as those with other physical and cognitive disabilities.

### **VILLAGE CENTER MIXED-USE PROJECT**

The plan will create a non-equestrian centerpiece for the community consistent with the Village master plan; including the redevelopment of aging commercial centers to complement the Forest Hill Boulevard ("Boulevarding") component of the EDI. The project is proposed for the north and southeast corners of the northern Wellington Trace and Forest Hill Boulevard intersection.

### **MEDICAL ARTS DISTRICT**

Wellington is home to a many medical businesses on State Road 7 surrounding the Wellington Regional Medical Center. To further develop the existing presence of these businesses, the EDI includes the creation of an identity for attracting new medical related facilities/offices with family-sustaining employment opportunities.



### **FLEX ZONING**

Flexible industrial zoning allows for light industrial uses that are compatible with one another and with adjoining residential and commercial districts. A Flex Zoning district in Wellington will offer local employment of a skilled or semi-skilled nature and, consequently, higher wages/salaries of the "family-sustaining" level.

### **DEVELOPMENT OF THE EQUESTRIAN COMMUNITY**

A concept within the Economic Development Initiative is the "branding" of Wellington's equestrian element. The Village is established as an equestrian community; home to the Winter Equestrian Festival in addition to the infrastructure features and planning elements mentioned above. The EDI master plan identifies added recognition of the local equestrian interests through expansion of signage, identification of manure disposal solutions, redesigned intersections and inclusion of images in a new Village logo.

## **INFRASTRUCTURE MAINTENANCE**

The reduction in municipal revenues and new construction combined with increased capital costs has led Village leaders to reconsider many capital projects scheduled for the future. Projects with lower priorities, such as new landscaping and new recreation construction have been released from the Capital Improvement Plan so that resources are assured to be available for maintaining the current infrastructure. Capital maintenance and renewal and replacement projects and assets comprise \$6.6 million of the total capital spending proposed for FY 2010.

***PEDESTRIAN PATHS & ROADWAY OVERLAY***—The annual resurfacing program for FY 2010 focuses on neighborhood streets

***SURFACE WATER MANAGEMENT SYSTEM REHABILITATION***—The FY 2010 program shifts capital funding to canal redredging and culvert replacement programs

***WATER & WASTEWATER RENEWAL & REPLACEMENT***—As a result of the completion of system expansion projects, the 10 year maintenance program is enhanced for FY 2010 to maintain facilities, distribution and collection systems

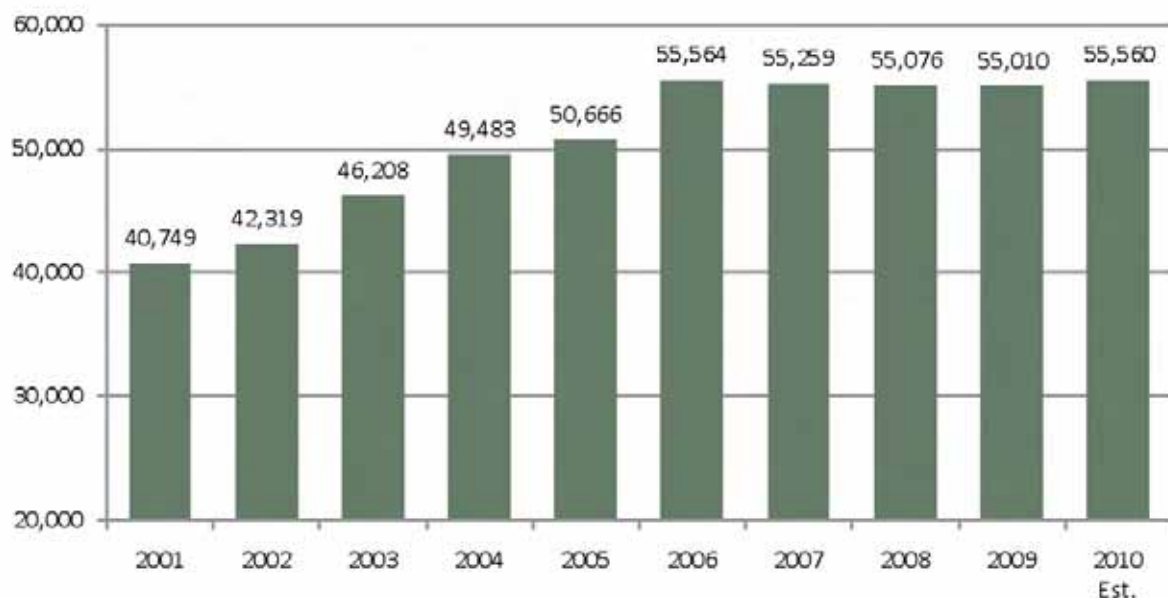
***LIFT STATION UPGRADES & REHABILITATION***—A comprehensive program was prepared to replace and renew existing sewage lift stations throughout the Village.



## ***Economic Outlook and Forecast Assumptions***

In 2009, the Village of Wellington and most of the nation in general experienced a decline in its economic base and officially was declared to be in a national recession. Many market segments, including retail, industrial, and office witnessed a contraction in their respective markets as evidenced by high vacancy rates and declining lease and sales prices. Along with the American Recovery and Reinvestment Act (ARRA) economic stimulus package, the Village is strategically reallocating and investing millions into its Safe Neighborhood Initiative and into capital improvement projects to help stimulate the local economy within the Village. Economic indicators are useful measurements in gauging the condition of the marketplace and also serve as a baseline in gauging future economic development efforts of the Village. All available information and indicators are utilized in forecasting Village budget revenues and expenditures in the new and future fiscal years.

**WELLINGTON 2001-2010 HISTORICAL AND PROJECTED POPULATION  
(TOTAL PERMANENT POPULATION)**



Source: Bureau of Economic & Business Research

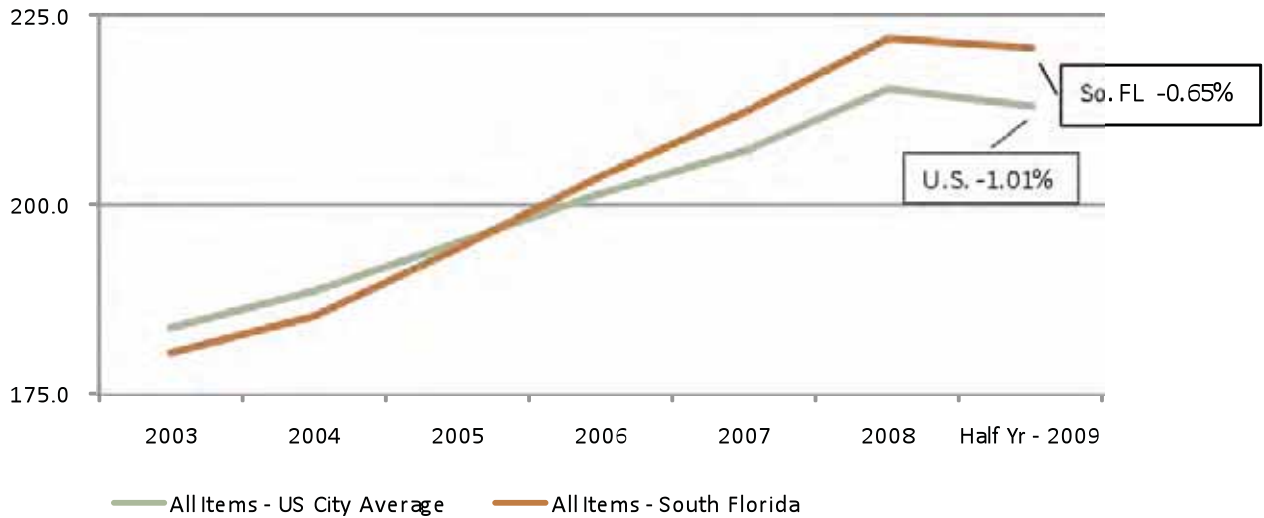
The Village experienced strong growth in population through 2006. From 2006 to 2010, according to the Bureau of Economic and Business Research (BEBR), the Village population has decreased by four residents. A slowed rate of growth is expected for 2011 and the future; approximately 1 % per year. The Village is nearing build-out and recent economic events in housing and investment have impacted population estimates. The US Census will be completed in 2010 and provide a firm update of population in Wellington.

The following charts illustrate some of the trends, which impacted the estimates of revenues and expenditures in the coming and future budget years. Also provided are some of the assumptions indicated by the data, which drove the decisions on the budget decisions for FY 2010 and the future.

## CONSUMER PRICE INDEX

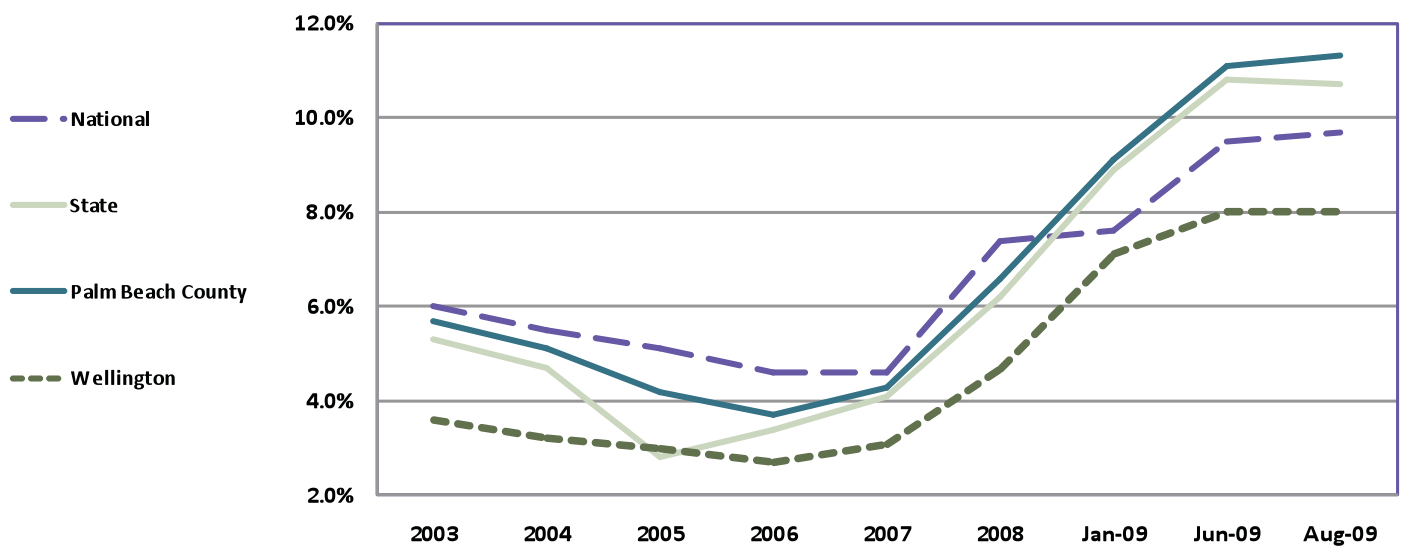
The CPI for South Florida is higher than the national average, and is decreasing more slowly than the national rate. This indicator contributed to the approval of a no salary increases in FY 2010 for Village employees.

**CPI UNITED STATES VS. SOUTH FLORIDA**



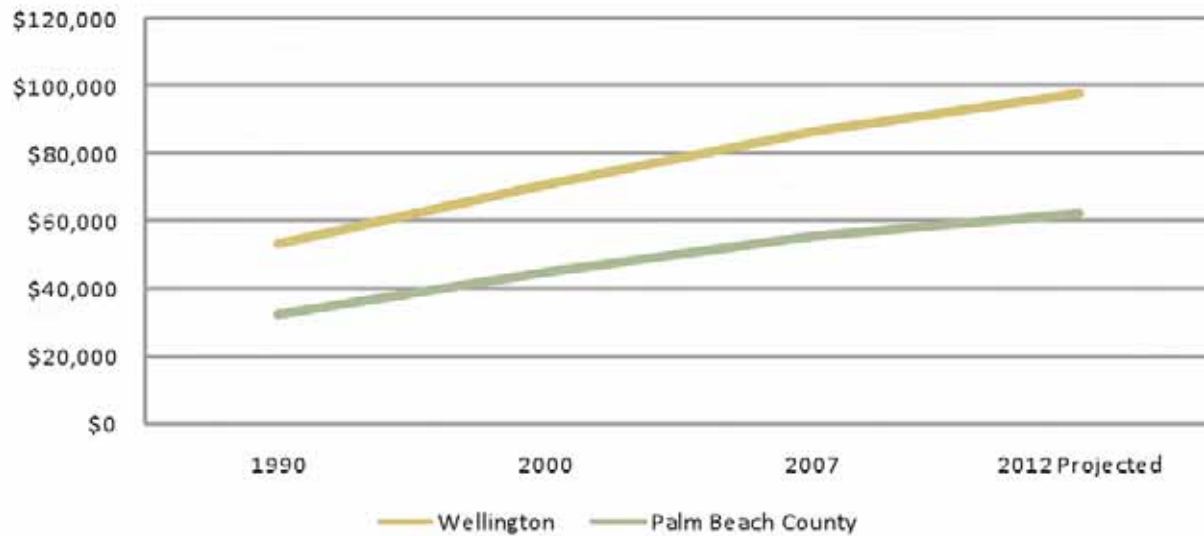
## UNEMPLOYMENT

**NATIONAL, STATE, AND LOCAL UNEMPLOYMENT TRENDS**



- Although climbing since 2006 in all sectors, Wellington maintains an unemployment rate below the county, state and national rates, while realizing a higher median household income than the county.

## MEDIAN HOUSEHOLD INCOME

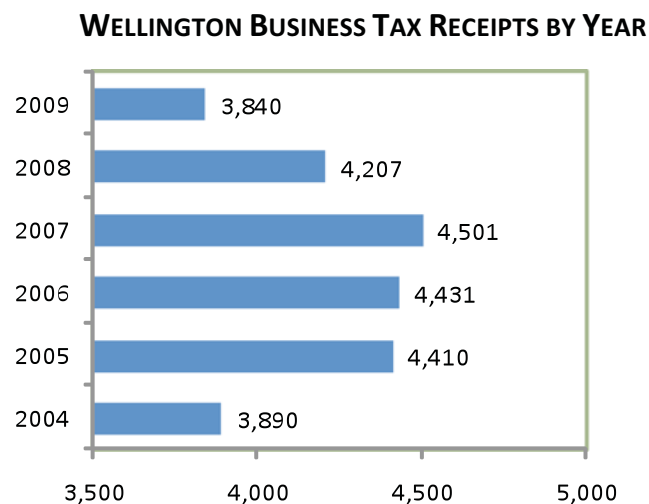


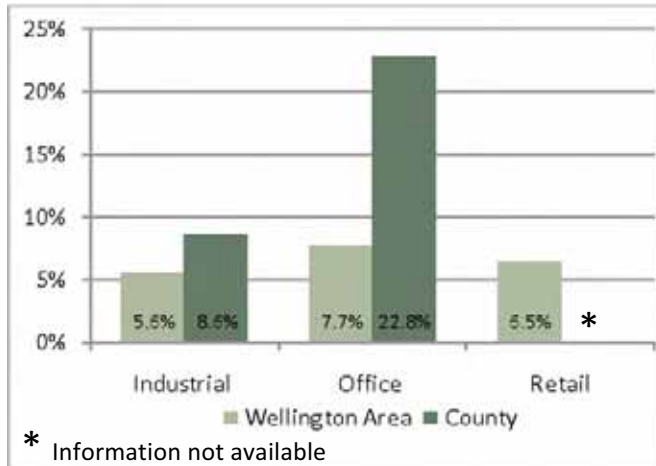
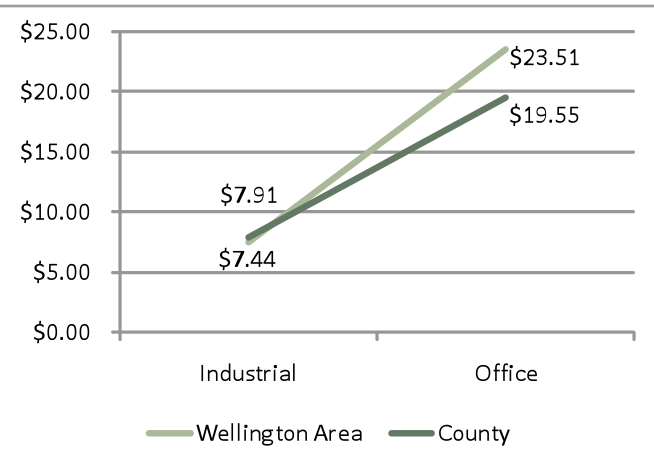
Source: Business Development Board

- The Village of Wellington continually seeks to attract and retain business investment. Fiscal years 2008 & 2009 saw a decrease in the number of licenses issued. The Village's Economic Development Initiative is focused on creating family-sustaining jobs within the Village through flex zoning and the expansion of the Medical Arts district.

## BUSINESS ENVIRONMENT

As the following chart shows, the number of business licenses (business tax receipts) issued by the Village grew annually through FY 2007, and have declined since then with the decline in the economy. The majority of businesses are in the retail, professional and medical, insurance & social welfare categories.



**VACANCY RATE****AVERAGE ASKING LEASE RATE**

- The vacancy rate of area business space is an indicator of the local business environment and competitiveness of Wellington as compared to other municipalities. Wellington's EDI seeks to attract businesses to the area
- Going forward, decreasing vacancy rates, affordable lease rates and business licensing activity will be monitored and show the effectiveness of our Economic Development efforts

Wellington Green, a 466 acre development includes the Mall at Wellington Green, a 1.3 million square foot shopping center with five anchor stores, other retail stores, and numerous restaurants. Opened in 2001, this development also includes various retail out-parcels and restaurants, an apartment complex and a Hampton Hotel. As these new out-parcels are completed, additional tax revenues will be generated for the Village.

The State Road 7 corridor through Wellington has experienced rapid commercial development in recent years. Additional medical facilities, retail shopping centers and restaurants have been built along the corridor providing additional tax revenues for the Village.

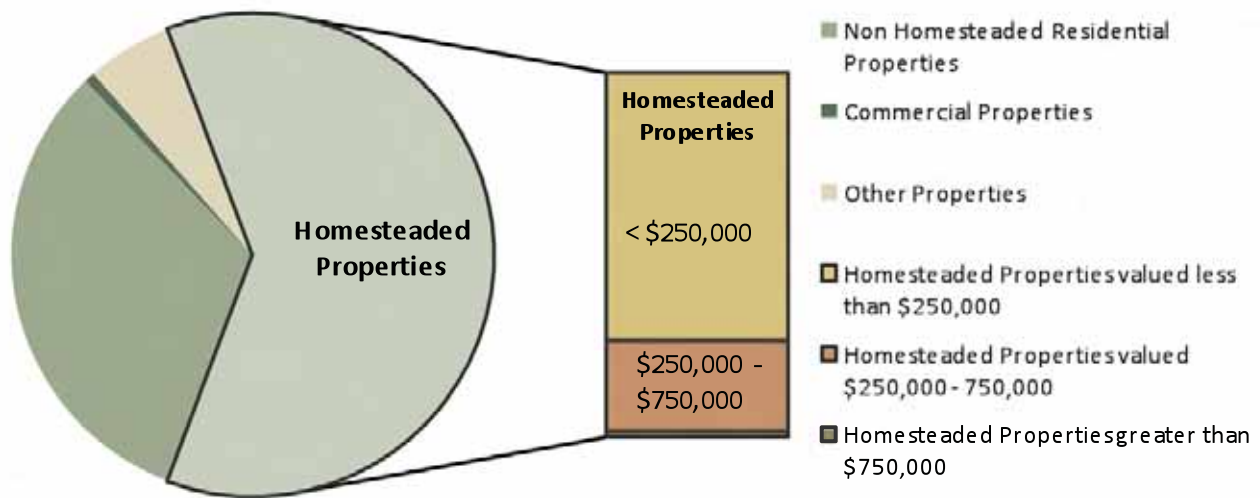
One of the strongest employment assets of the region is its healthcare system: Wellington Regional Medical Center continues to provide beneficial employment opportunities. Wellington Regional is a 120 bed, full service acute care community hospital. Since its inception in 1986, Wellington Regional has added many new services and programs, including a state of the art obstetrical unit, postpartum unit, Regional Cancer Center, expanded Emergency Department and Pain Care Center. Additional office buildings have been added near the hospital.

Another important industry to the western communities is the equestrian industry. Approximately two-thirds of Palm Beach County's equestrian industry is located in the region: including horse farms, tack stores, stables and feed stores. Palm Beach County Polo and Country Club, a 2,200 acre residential community with golf, tennis and social amenities located in Wellington is recognized as the international headquarters for the sport

of polo. With 13 polo fields and two practice facilities, Palm Beach Polo and Country Club hosts the World Cup and the U.S. Polo Association's Gold Cup annually. Additionally, it provides a venue for Stadium Jumping, which hosts, annually, the Winter Equestrian Festival, attracting a high level of competitive participants for dressage and show jumping.

### TAX ROLL COMPOSITION BY TAXABLE VALUE

#### HOUSING TRENDS



- Most of the properties in Wellington are homesteaded (61%), qualifying for an exemption of \$50,000; and the majority of the homesteaded properties have a taxable value less than \$250,000 (45%).

### VILLAGE OF WELLINGTON TAXABLE VALUE & NEW VALUE 2005 – 2009

Tax Year	Adjusted Value	New Value	Gross Taxable Value	% Change
2005	5,027,126,913	598,737,693	5,625,864,606	28.66%
2006	6,822,113,944	423,717,232	7,245,831,176	28.79%
2007	7,444,886,565	319,799,642	7,764,686,207	7.16%
2008	7,070,275,140	85,539,591	7,155,814,731	-7.84%
2009	5,965,188,716	112,973,513	6,078,162,229	-15.06%

- Decreases in home values are expected to continue through 2011. A further reduction in FY 2011 of 10% is expected, with a modest value recovery in 2012 and 3% annual increases thereafter.

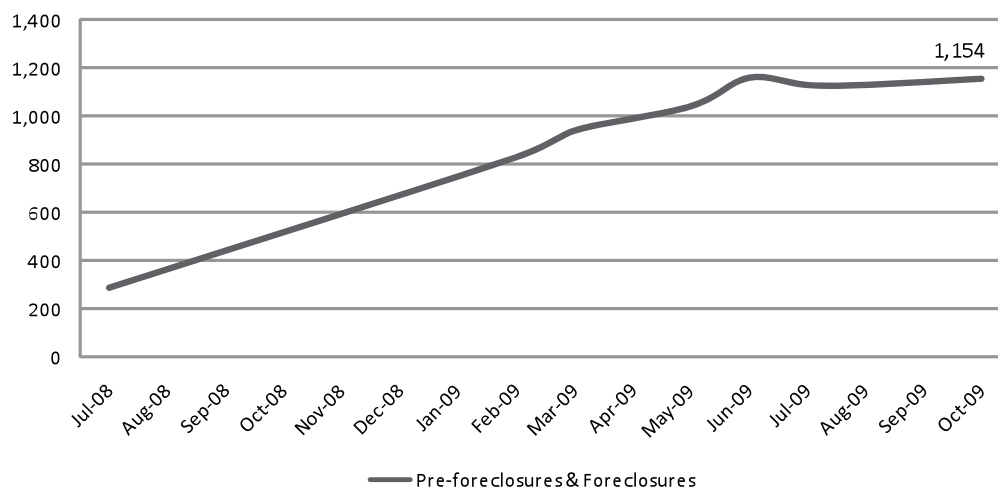
## HOUSING TRENDS

### WELLINGTON HOUSING STATISTICS FOR FY 2006 THROUGH 2008

	2006	2007	2008	Trend
Home Sales	1,701	1,165	1,156	-1%
New Construction	453	206	151	-27%
Median Price	\$450,000	\$392,500	\$325,000	-17%
Foreclosures	18	88	182	107%
Foreclosure Rate	1%	7%	16%	124%

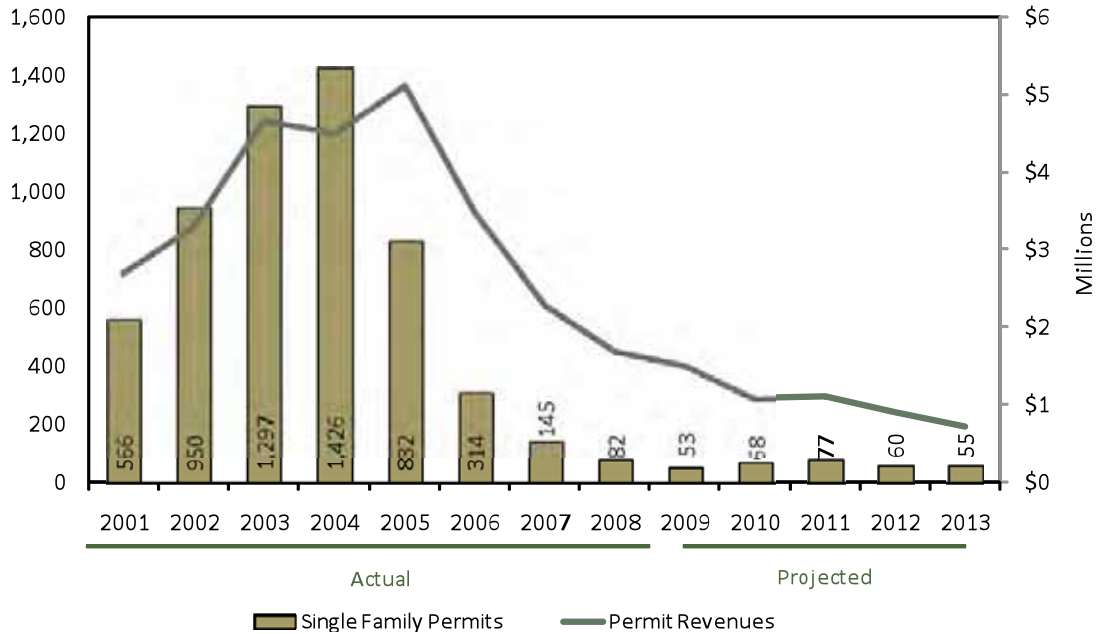
- Declining property values and significant increases in foreclosures prompted the Village initiatives to provide local monthly foreclosure forums apply for grant funding under the Neighborhood Stabilization Program

### WELLINGTON FORECLOSURES



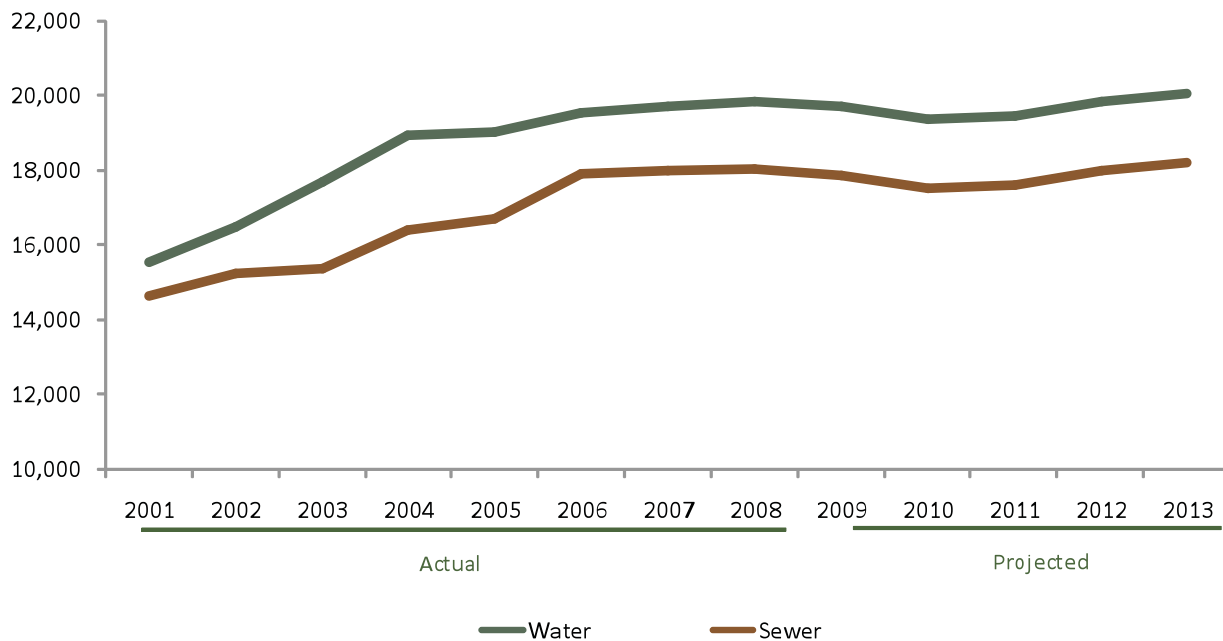
Source: Realty Trac; includes pre-foreclosures, auction, and reo properties

### 2001 - 2013 HISTORICAL AND PROJECTED SINGLE FAMILY BUILDING PERMITS



- Single family building permits are expected to remain relatively flat, with permit revenues decreasing annually from 2011 forward.

### 2001-2013 HISTORICAL AND PROJECTED ACTIVE WATER AND SEWER ACCOUNTS



- The Village currently has 19,701 water service customers and 17,853 sewer service customers, with modest increases expected in 2011.

## ***Vision & Planning***

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The Vision of the Village of Wellington was first developed as part of comprehensive planning with incorporation in 1996. Village leaders envisioned “a community with a unique, hometown family atmosphere with an attractive natural environment and recreational, cultural and educational activities with facilities for all ages.” The goal was to “preserve the characteristics of the Village’s individual neighborhoods and lifestyles through controlled growth and ongoing citizen participation.” This Vision, as well as the nine core values of Family, Educational Excellence, Recreational & Cultural Opportunities, Public Safety, Environmental Respect, Sound Government, Civic Pride, Community Appearance, and Equestrian Interests shaped governmental decisions and the resulting community of Wellington.

A Council-visioning workshop was held in February 2005 to reiterate the Vision for Wellington and remain current to the needs of the community. Leaders participated in long-term visioning exercises focusing on “Planned Growth Beyond our Borders”, “Preservation and Enhancement of Neighborhoods” and “Public Safety for the Future”.

In 2006 and 2007, Village leaders joined with residents and staff to identify the challenges and needs of the current and future community; resulting in an updated Vision 2022 that reaffirmed the Village of Wellington’s core values.

This year the Village staff streamlined the Vision 2022 and redefined the Vision and Mission statements to clarify the Village’s direction and simplify the Mission statement. The Vision for the Village is, “A Great Hometown” and the Mission “To provide high quality services that create economic, environmental and social sustainability for residents”. Or more simply put, to provide services that customers need, want, and are willing to pay for.



## **COMPREHENSIVE PLAN**

The Village Comprehensive Plan was adopted in January 1999, in compliance with the Florida Statutes Chapter 163, Florida Department of Community Affairs.

The Plan is an aspirational document intended to guide future growth and development and to provide an overall vision for the community. The Comprehensive Plan was developed with community participation which established numerous goals for the community. The Village’s Comprehensive Plan consists of 11 plan chapters or “elements”:

**Land Use • Transportation • Housing**

**Infrastructure • Conservation • Recreation & Open Space**

**Intergovernmental Coordination**

**Capital Improvements • Public School Facilities • Education • Equestrian**

The elements are all requisite with the exception of the Equestrian Element. Because of the Village’s unofficial status as “the Winter Equestrian Capital of the World”, the Equestrian Element is an optional element unique to the Village and intended to ensure the unique circumstances within the equestrian community are factored into future decision-making.

The Comprehensive Plan is an organic document and is continually updated as conditions change. Requests for amendments to Comprehensive Plan may be submitted twice per year to the Village and are subject to review by the Department of Community Affairs where the requests are reviewed for compliance with the state’s growth management laws. Amendments that affect less than 10 acres may be submitted anytime.

The Land Development Regulation (LDR) contains the rules that implement the land use Vision included in the Comprehensive Plan. The LDR, by State law, is subordinate to and cannot conflict with the Comprehensive Plan. Chapter 163 of the Florida Statutes requires that a local comprehensive plan be evaluated at least every seven years in a process known as the Evaluation and Appraisal Report (EAR). The EAR process requires local governments to evaluate the effectiveness of each element, prepare revised population projections, and reassess land use, transportation, and other facility needs based on the updated population projections. In addition to the assessment of each element, the EAR must address major planning issues that have occurred since the comprehensive plan was adopted in 1999.

The Village adopted its EAR in 2007. Proposed changes to the Village’s Comprehensive Plan based on the EAR are currently under review by the Department of Community Affairs..

The comprehensive plan is a blueprint for how a community wants to develop. As the needs of the community change so can the plan. But it remains one of the most crucial components of community development.

## PLANNING

Our budget is a comprehensive fiscal and operational planning process; the annual financial plan resulting from our planning process. This process involves an analysis of service business priorities, policy questions and a series of business planning in all of the departments. Further, the process provides the framework for the Village to measure its success throughout the year and through a number of performance benchmarks. At the staff level, the main goal is to implement this vision and the policies set forth by the Village Council to maintain a superior level of management and financial integrity for Village residents. All additional goals are borne from this thought and are directly linked to this main objective. An annual update of the strategic plan is conducted to identify achievements, report progress and define strategic initiatives. This process sets the foundation for the annual budget and forecasts.

The Village planning process incorporates several core elements, which are interrelated. From the strategic plan, initiatives are identified that provide the focus for departmental planning and budgeting. Preliminary business plans drive the budget development process and capital project planning. Action plans to achieve strategic goals are derived from business plans and initiatives. Action plans provide specific steps toward accomplishing objectives and cross department responsibility. Throughout the planning process, performance measurement, economic indicators, and environmental conditions are analyzed and reported so that planning and budget adjustments can be made. This chart illustrates the correlation of the planning process elements.

### VILLAGE OF WELLINGTON PLANNING PROCESS



## STRATEGIC PLAN

The Village Council adopted the current strategic plan in August 2007; incorporating the Vision, Mission, Plan, Execution and Core Beliefs for Village governance through 2022. The strategic planning efforts were the result of public forums and staff roundtables to gain all stakeholder input in the planning process.

The following section presents all elements of the Village of Wellington Strategic Plan 2007-2012-2022. It is outlined as follows:

Strategic Planning Model – an illustration of the model for plan development

Strategic Plan by Goal – the actions for each goal and progress toward achievement

Strategic Initiatives – a brief overview of FY 2010 initiatives with a focus on Economic Development

Service Business Plan and the Service Business Hierarchy developed by management and staff in preparation for the annual budget

The Strategic Plan drives the service priorities and initiatives for the new fiscal year, and the process links the plan to the involved divisions through departmental business plans, objectives and action plans. All divisions thus work within a unified plan toward shared goals and priorities set by the Council.

### STRATEGIC PLANNING MODEL

Value-based principles that describe the preferred future in 10 years	VISION	Destination “You Have Arrived”
Strategic goals that focus outcome-base objectives and potential actions for 5 years	PLAN	Map “The Right Route”
Focus for one year – a work program: policy agenda for Mayor and Council, Management for staff; major projects	EXECUTION	Itinerary “The Right Direction”
Principles that define the responsibility of city government and frame the primary services – core service businesses	MISSION	Vehicle “The Right Bus”
Personal values that define performance standards and expectations for employees	CORE BELIEFS	Fuel “The Right People”

## STRATEGIC INITIATIVES

Strategic, or Budget, Initiatives are developed by senior management and communicated prior to budget development so that department and action plans are updated to reflect the overall strategic direction. The FY 2010 initiatives are described in the Executive Summary section of this document and listed again here:

- ***Safe Neighborhoods***
- ***Public Safety***
- ***Economic Development***
- ***Infrastructure Maintenance***

## SWOT Analysis

A step in the strategic planning process is to identify the strengths, weaknesses, threats and opportunities for improvement in Village operations. Staff members from all functions prepare SWOT responses during the planning phase of the budget process. SWOT analysis responses are compiled and grouped into like areas to identify the most important issues to stakeholders. Department business plans are then built to leverage strengths and address the weaknesses and opportunities.



## Service Business Plan

Within the Village's Service Business Plan, general business is assigned to one of four service tiers, based on its relative priority as a municipal service and its fit with the Village Mission and Vision:

**No Choice Core Businesses** – Services mandated by or affected by mandate of federal or state government

**Choice Core Businesses** – Core services not required by law, but are a principal municipal function

**Quality of Life Services** – Choice services which are provided to enhance the customer experience

**Community Add-ons** – Premium selected services exceeding quality of life enhancements

The assignment of the businesses into these tiers serves to identify the hierarchy of Village services into essential core services or services which leaders make a choice to provide to improve the customer experience. Staff created the Service Business Hierarchy pyramid shown below as an illustration of the prioritization of Village services.

An essential element of the provision of the services shown in the hierarchy includes support services that are provided by many departmental divisions within the Village. Not shown specifically in the hierarchy, but core to its operation and support of all Village primary businesses are:

Legal Services

Financial Services

Public Records

Human Resources

Facilities & Equipment

Procurement

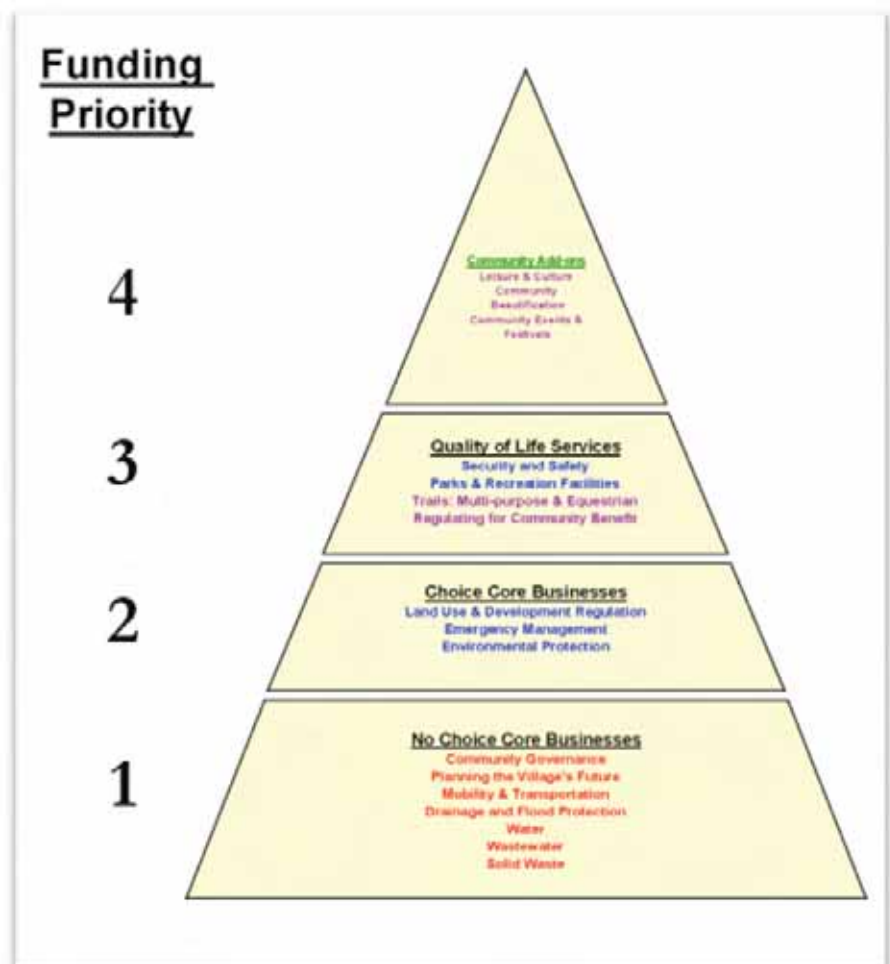
Information Services

Risk Management

Property & Real Estate Management

Community Information & Marketing

Management and staff detail the individual services provided by each division; identified as core and non-core services. This detail by division within the Service Business Hierarchy is the basis of Departmental Business Plans and allows for the prioritized allocation of personnel, equipment and operating resources for the FY 2010 budget process.



**VILLAGE CUSTOMERS**

A sound business plan identifies the entity’s primary customers so that all stakeholders have knowledge of the citizens they serve and can maximize service delivery. Wellington’s Business Plan identifies the following customers by relative impact on Village services provided:

PRIMARY CUSTOMERS	OTHER IMPORTANT CUSTOMERS
Taxpayers and Ratepayers	Youth
Annual Residents	Seniors
Seasonal Residents	Schools
Water Customers	Sports Associations
Business Owners and Businesses: Current and Future	Other Municipalities
Equestrian Community	Legislators
	Builders

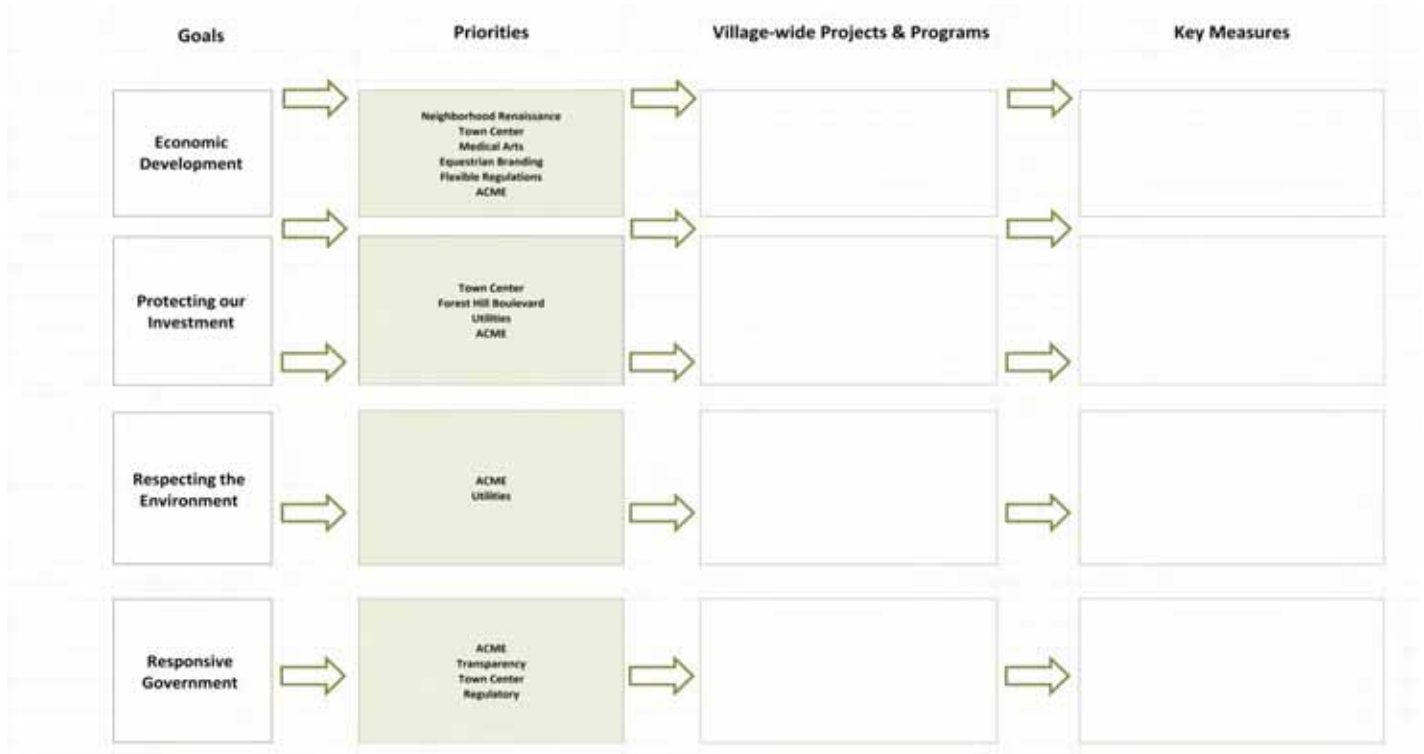
**SECONDARY CUSTOMERS**

- Homeowners
- Tourists and Guests
- Community & Service Organizations
- Wastewater Customers
- Developers
- Landlords and Renters

The value of each Village service to these customers helped determine its relative ranking within the Service Business Hierarchy.

**Village Action Plan**

Village Council and senior management set the key outcomes to achieve the Village vision. These outcomes are aligned into focus areas that concentrate actions and their outcomes into strategic priorities. Performance measures for each action plan are then provided in support of each focus area. The illustration below is used to assist all stakeholders in understanding the overall Village plan.



## Department Business Plans

Business plans prepared at the department level outline the mission, functions, goals and performance expectations of the operating divisions. Department plans are aligned with the strategic goals and initiatives as part of the budget preparation, review and monitoring cycle. In the annual budget process, departments build from their core business services to determine what resources were needed to perform their specific services. Selected components of the department plans are shown in the Organization & Departments section of this document.

In September, department business plans are updated to reflect changing conditions and completed actions. Each action plan is integrated within the desired outcomes of the Village Action Plan.

## Goals & Outcomes

The Village's vision and mission are the basis from which Village-wide goals and departmental action plans are established and maintained. Wellington's Village-wide goals are broad, multi-year endeavors. As the Village goals and objectives initially set forth in the Comprehensive Plan were achieved, leaders recognized the need to develop a short- and long-range strategy for achieving the Village mission and vision. In the annual strategic planning process, the Village leaders revisit and refine goals to continually adjust to the current social and economic environment.

The FY 2010 planning process resulted in redefined goals that support the vision of *A Great Hometown*, are simple and address current local issues:



Departments and divisions biannually review and develop their business plans to align with the Village goals. Progress toward achieving Comp Plan goals and Strategic Goals are reported in the biannual update process. Progress toward the policy and management actions, and thus desired outcomes are reported in weekly status reports and project management reports. This progress and Comp Plan goal progress is presented to Council and management annually in Goal Progress Report Cards.

### Performance Measures

The budget planning and development process involves the setting of goals and objectives for the new fiscal year while evaluating the progress and achievement of prior years' goals and objectives. To provide a means of assessing this progress, the departments and divisions established a series of goal measures derived from the workload inputs and outputs performed by each area. Workload Indicators are quantified and reported to determine the level of service required of each division and to provide the data for the performance measures to track resources used, productivity and quality of service evaluation.

Each year, Village management and supervisors may realign their workload indicators and performance measures to better reflect overall Village-wide key outcomes and individual department objectives. Many of the measures shown in the Organization & Departments section are indicate as new or not measured due to the newness of the Village measurement plan and the realignment of performance measures to changing external conditions that lead to changes in key measurements.

Each type of measure is significant within the performance measurement system. Where outcomes are of universal concern to all stakeholders, input and output measures are important workload indicators that are monitored to determine needed resources. Monitoring of efficiency and effectiveness measures; such as cost of operations and timeliness of service delivery allows for agile adjustments to maximize resource use and service quality.

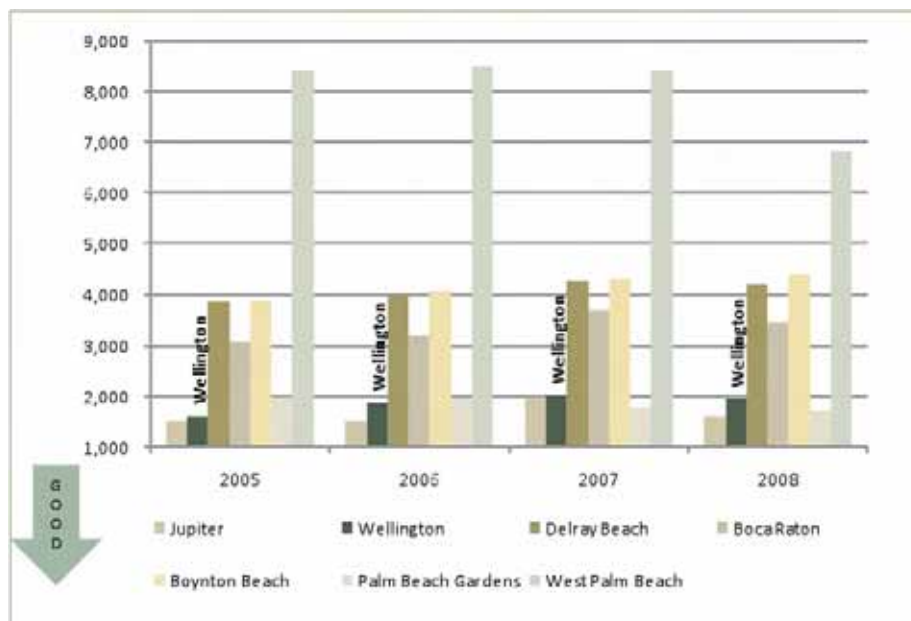
As the Village progresses with a performance reporting system for internal and external stakeholders, a variety of indicators and measures are incorporated. This ensures the data is useful and relevant to differing users. In addition to the division measures provided in the department summaries herein, below are two examples of key indicators used to determine our success in achieving our strategic goals.

### Sustainable Village Government Providing Superior Services: Quality Service

The Customer Satisfaction Index is derived from the customer satisfaction measures in several areas. Recreation, Solid Waste and Customer Service collect satisfaction data through online, written and oral customer surveys.



### Premier Place to Live in Palm Beach County - Ideal Choice for Families: *Public Safety*



(1) SOURCE: UNIFORM CRIME REPORTS PROGRAM; FLORIDA DEPARTMENT OF LAW ENFORCEMENT

The Total Index Crime indicator shows data provided by the Uniform Crime Reports Program of the Florida Department of Law Enforcement for the Wellington and the six similar cities in Palm Beach County. Index Crimes include violent and property crimes. Wellington's total annual index crimes are comparable to the two lowest cities in the comparison.

Key Performance Measures or indicators for tracking action plan achievement and effectiveness are shown by action plan initiative in the table below and are shown elsewhere in this book:

#### SELECTED MEASURES FY 2010

Initiative	Measures
Neighborhood Renaissance	Foreclosure Rates, Property Values, New Building Permits, Properties in Compliance, Nuisance Abatement Rate
Protecting the Village's Investment	100% Water Quality Regulatory Compliance, Facility Maintenance Rates, Expenditures on Neighborhood Parks, Road Overlay Rate
Respecting the Environment	Surface Water Compliance, Reduction in electrical/fuel costs, Participation rate in Go Green Initiatives, Mosquito Control Rates and Response
Economic Development	Unemployment rate, Vacancy Rates, Sales/Lease Rates, Business Licenses Retained & Issued, Status of Capital Improvement Projects
Responsive Government	Crime Rates, Customer Satisfaction, Program Participation, Emergency Response Time, Regulatory and Legal Compliance



## Budget Overview

### BUDGET PROCESS

The budget process incorporates the development, implementation and evaluation of a plan for the provision of services and capital assets. The budget is to serve as a management and control tool by measuring actual performance against budget standards, focus attention on future operations and plans and improve communication of goals, objectives and plans.

The Village's budget process relies on a timetable of tasks and the planning of steps and meetings that must be maintained in order to comply with state requirements for Truth in Millage as well as internal requirements for sound planning and fiscal responsibility. The budget process begins with setting a calendar of tasks for the coming months that meets all requirements and is approved by the Village Council. Below is the Wellington Budget Calendar prepared for the fiscal year 2010 budget preparation process.

#### BUDGET CALENDAR

Task	2009 Date
Develop budget process and identify issues through team meetings	Jan 15 - 27
Financial Services prepares budget module, advanced analyses, budget request packages and guidance materials	Jan 27 - Feb 26
Budget Kickoff with department heads	Feb 26 - Mar 1
Department Business Plans due	Mar 6
Departmental Service Business Hierarchy & budget requests due	Mar 13
Departmental TPP replacement & new fixed asset requests due	Mar 20
Departmental Budget Review Meetings	Mar 23 - 27
Draft budget and departmental presentations, review requests of departmental overviews with Directors	Mar 30 - Apr 3
Budget strategy workshops with department heads	Apr 6 - 10
CIP Committee Meetings	Apr 20 - 28
Draft recommended CIP to senior managers	May 1
Recommended CIP to Village Manager	May 6
Preliminary Taxable Value and state shared revenue estimates	June 1 - 20
Budget & CIP Workshop	June
Budget Workshop - TRIM & Preliminary Budget Document available	July 14
Preliminary TRIM approval	July 14
Maximum TRIM rates due to Palm Beach County	July 28
Public Budget Forum	Aug 20
Budget Workshop - NAV, Utilities, Solid Waste	Aug 25
Approve resolutions for non-ad valorem assessments & related fund budgets and approve resolution for enterprise fund budgets	Aug 25
First public hearing on proposed budget: <ul style="list-style-type: none"> <li>Announce percentage by which computed millage exceeds roll back rate</li> <li>Adopt tentative budget</li> <li>Amendments (if any)</li> <li>Re-compute proposed millage (if amended)</li> </ul>	Sep 15
Advertise notice of tax increase and proposed operating budget within 15 days of Public Hearing	Sep 18
Second public hearing on proposed budget and approval of resolutions for final adoption of ad valorem millage rates and budget 2-5 days after advertisement	Sep 29
Certification of "TRIM" compliance signed by Village Manager and submitted to Tax Collector	Sep 30

*Note: The above timetable meets the requirements of the State of Florida, Palm Beach County and existing bond covenants*

Through the budget process, an annual budget is developed that integrates priorities and short and long-term goals as established by Council in order to meet the needs and goals of the Village and establish annual resource allocations. These resource decisions address desired quality of service; staffing levels; technology needs, equipment and capital improvements; and programs considered to be priorities by the Village Council. The Village of Wellington's fiscal year starts on October 1 and runs through September 30.

The Village uses the budget model described below combined with forms and information intended to clarify budgeting and the issues the annual budget must address. The FY 2010 process continues a major shift in Village budgeting practice started with Fiscal Year 2008 from historic expenditure analysis to strategic planning first, budget dollars last.

### **POLICY & STRATEGY PHASE**

Setting priorities for the Village is one of the most important responsibilities of Village Council and these goals and directives set the tone for the development of the budget. In this phase, Village Council and staff has the opportunity to reassess goals and objectives within the strategic framework in order to provide direction to the resource allocation and budgetary decision-making process.



In June 2007, the Village adopted a new strategic plan that established broad goals through a collaborative and proactive process that sought input from all levels of Village staff and involved citizen participation. Budget forums were held that were tailored to the different groups being represented from local businesses to special interest groups, such as school officials and community organizations, to the general public. These forums engaged citizens in discussing their values, needs, and concerns. What emerged was a Strategic Plan which integrated the Village Vision and Mission into an overall Service Business Hierarchy, shown below, and nine major principles. Further discussion of the strategic plan is provided in the Vision and Planning section.

Annually, the service priorities and objectives for each fiscal year are evaluated and the long-term financial plan is monitored and updated in order to set direction for the development of the budget that is properly aligned with the broad goals and strategic directives. This includes an assessment of services, capital needs, issues and challenges, opportunities as well as a review of economic trends and financial forecasts.

### **ASSESSMENT PHASE**

As part of the budget process, departments evaluate performance towards meeting current and past goals and objectives and assess current conditions, programs and needs. Various financial analyses, as well as productivity and staffing analyses, are performed. Programs and services are also reviewed thoroughly to assess their value and the subsequent priority to the residents of the Village. These internal analyses are necessary to determine service needs and delivery improvements, cost savings and opportunities, and

required staffing levels. Additionally, departments identify possible trade-offs in an attempt to provide the “best fit” of resources between service and workload estimates.

The Wellington Service Business Hierarchy pyramid is used by every division to establish the individual services by level associated with the more general services identified in the hierarchy. Goals are then established by level and each departmental goal is linked to one of the five Village goals presented in the Vision & Planning section. Departments then formulate their short-term objectives to achieve their goals and provide the measure which will indicate their success. Any proposed changes in service levels, programming, or staffing are evaluated within the overall framework and must include analyses and justification for the request and is reviewed by the Finance Department and Village Manager during this process.

### **DEVELOPMENT PHASE**

Each department’s budget package includes worksheets and charts to aid in the preparation of their budget requests. Departments receive budget workbooks to be completed electronically containing all forms shown in this section. FY 2010 budget amounts to be requested were first evaluated based on current resources by service level: “what they have”. Next, resources needed for each priority level are determined using trend analyses and other historic expenditure information. The personnel required to perform the businesses at each level is ascertained similarly to arrive at the total dollars by funding priority level.



Included in each division workbook is a detailed expenditure history showing five years prior expenses, a projection of current year expenditures and a worksheet to assist with the preparation of the proposed department budget based on recommended levels of service. The Village Manager reviews departmental requests and formulates a Manager-recommended budget. Through budget workshops, the Council reviews the budget alternatives and considers the Manager’s recommendations to arrive at the selected level of service and the corresponding final approved budget. For ease of reference, a Budget “Map” was introduced in the 2008 budget process providing the division’s business and budget hierarchy in one document.

A separate package is provided devoted solely to capital improvement projects. The capital improvement budget development begins with updating the five-year Capital Improvement Program (CIP) with input from each department. Capital improvement needs are identified for the next five years and projects in progress or otherwise previously approved are updated based on current information. Departments must submit justification for each new project proposal and include the estimated source of funding and operating budget impact, net of cost savings and potential new revenues.

The CIP Committee, composed of staff from all departments, reviews and scores each project for funding priority. A combined updated CIP is presented to senior staff for review; each project is evaluated individually

and as part of the whole and the plan is either submitted to Council for approval or returned to the Committee for recommended revisions. Projects proposed for the first year are included in the annual budget development process.

### **REVIEW PHASE**

The Budget Department performs an administrative review of all departmental budget packages for consistency, reasonableness, formatting and compliance with budget policies. As described above, the proposed Village budget document is compiled for presentation to the Village Manager who hears department presentations, performs an overall review of the budget, evaluates selected departments/divisions/issues/operations and makes recommendations on funding levels to the Village Council. The review also includes a broader assessment of whether the departmental budget proposals address Village Council's Broad Goals, strategic directives, and program service needs while maintaining a Village-wide perspective ensuring fiscal integrity.

### **ADOPTION PHASE**

Prior to July 1, the Village Manager presents a proposed Village budget for the fiscal year commencing October 1 to the Village Council for consideration and further input. This proposal includes all proposed operating and capital expenditures and the means of financing it. Budget presentations are sent to Council, the press, and posted on the Village's website. Council reviews the full Village budget and holds Budget Workshops to provide an opportunity for Village management and departments to offer additional information.

The budget is adopted in compliance with requirements found in the Village's Charter as well as with State law, which include strict requirements and a timetable guide for noticing budget hearings and ensuring residents have an opportunity to be heard before final action takes place. Under the Truth in Millage (TRIM) Act, the Florida Department of Revenue sets a schedule for local governments to follow in adopting tax roll information in accordance with the county property appraiser offices. Accordingly, there are three public hearings scheduled, conducted to obtain residents' comments. Revisions are made as appropriate, and the final budget is adopted by a resolution of the Council. Upon completion of the process, a copy of the final adopted budget is furnished to the Office of the Clerk of the Board of County Commissioners and to the State of Florida to certify compliance with all statutory requirements.

The Enterprise Funds Budget is often approved separately from the Governmental Funds Budget, but in no case later than September 30 each year in accordance with existing interlocal agreements as well as with utility revenue bond issue requirements.

State of Florida Statutes requires that all municipal governments establish budgetary systems and approve annual operating budgets. The Council annually adopts an operating budget and appropriates funds for the general, special revenue, capital and debt service funds. The procedures for establishing the budgetary data are as follows:

- Prior to September 1, the Village Manager submits a proposed operating budget to the Council for the next fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- The Village advises the County Property Appraiser of the proposed millage rate, special assessment levies, and the date, time and place of the public hearing for budget acceptance.
- The budget and related millage rate and special assessment levies are legally enacted by resolution.

#### **IMPLEMENTING, MONITORING AND AMENDMENT PHASE - BUDGETARY CONTROL**



Upon the final adoption of the budget, staff implements the new fiscal year budget and begins the process of continuous monitoring and ensuring budgetary control throughout the fiscal year. The objective of budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Village's governing body. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level.

Reports are generated monthly to keep Department Directors and Managers informed and to monitor revenues and expenditures in order to achieve effective control over their departmental budgets. Department Directors and Managers are accountable for over/under expenditures. In addition, these reports (available on the Village's intranet) can be generated daily or at any time by authorized employees. Monthly, a financial team meets to review economic and financial trends as part of the financial reporting process. At this time, actual year-to-date totals are compared to the budget, revenue and expenditure patterns are examined and compared to provide forecasts and recommend corrective action as needed.

The Village also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year end; however, encumbrances for one- time purchases roll forward to the new fiscal year. Recurring purchases are generally reappropriated as part of the following year's budget. All expenditures, other than personal services, are controlled by a procurement system which encumbers purchase orders against the budget prior to issuance to vendors. Purchase orders are not issued until appropriations are made available.

During ongoing monitoring, staff may note that corrective action is needed to help accomplish planned or needed programs and activities and request budget amendments. The Council must approve changes or amendments to the total budget of the Village or a department. Changes within a department, which do not

affect total governmental expenditures, may be approved at the administration level. All budget amendments, once approved, are processed by the Budget Office and tracked by the Village's computerized financial system.

### **BASIS OF ACCOUNTING, MEASUREMENT FOCUS AND FINANCIAL STATEMENT PRESENTATION**

The Village prepares a comprehensive annual budget for each fiscal year, beginning October 1 and ending September 30, on a basis substantially consistent with Generally Accepted Accounting Principles (GAAP). The two significant exceptions to GAAP are the treatment of capital outlay and debt service including principal payment in the Enterprise Funds (reflected as an expenditure) and capacity fees in the Enterprise Funds (reflected as revenues). Conversely, both of these items are balance sheet items in the Comprehensive Annual Financial Report.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.



Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village recognizes revenues within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues for the current fiscal period. All other revenue items are considered to be measurable and available only when the Village receives cash. For additional information on the Village's financial policies, please see the Appendices section.

The Village's budget is organized into departments and divisions within the following hierarchical categories: Governmental Funds (General Fund, Special Revenue Funds, Capital Funds and Debt Service Funds) and Enterprise Funds (Solid Waste Collection and Recycling Services Fund and Water and Wastewater Utility System Fund). To better understand the budget, a basic understanding of this financial structure is required.

A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. The following funds are used in the Fiscal Year 2010 Budget:

**General Fund** - used to account for all financial resources and related expenditures applicable to all general operations of the Village including both activities resulting from incorporation (i.e., acquisition of additional roads, additional staffing and administrative expenditures), as well as any general activities assumed by the Village which were previously performed by the dependent taxing district (Acme Improvement District). Funding basis is ad valorem taxes to be assessed against all taxable properties within the Village boundaries, plus other municipal revenue sources.



The General Fund has the following Sub-Funds (self-balancing set of accounts used to control moneys that have been earmarked for specific activities or objectives but are solely funded through operating transfers from the General Fund).

**Public Safety** – used to segregate all financial activity applicable to the operations of Public Safety. Currently, this fund tracks expenditures for police services as contracted from Palm Beach County Sheriff's Office.

**Emergency Operations** – used to segregate all financial activity applicable to emergency preparation and response. Currently, this fund tracks expenditures for emergency materials and equipment.

**Safe Neighborhoods** – used to identify the social and economic factors that contribute to neighborhood decline and to prepare a set of strategies that will develop a community based movement that restores a safe family neighborhood orientation; engage residents in their neighborhoods and encourage investment in appearance and the long-term maintenance of neighborhood values.

#### **SPECIAL REVENUE FUNDS**

**Recreation Fund** - used to account for all financial resources and expenditures applicable to specific recreational uses. The purpose of the fund is to implement a wide variety of recreational programs for all ages including pre-school, youth, teens, adults and seniors, as well as various special events and provide net operating results. Any shortfall (program revenues less than program expenditures) is funded by the Village General Fund through operating transfers.

**Surface Water Management** - used to account for all financial resources and expenditures applicable to the operations of the Acme Improvement District, a dependent district of the Village, related solely to water management facilities in accordance with the Plan of Reclamation and existing operations, construction of capital facilities and maintenance of same. Funding basis is non-ad valorem assessment against all taxable units within the District.

**Planning, Zoning and Building Fund** - used to account for all financial resources and expenditures applicable to the operations of the Planning, Zoning & Building division of the Village. The purpose of this fund is to segregate various permitting and inspection services pertaining to PZ&B and to insure that the fee structure for such activities is accurate. Any shortfall (revenues less than expenditures) is funded by the Village General Fund through operating transfers.

**Gas Tax Operations Fund**- used to segregate gas tax revenues, which are split into two special revenue funds. The funds have been established to capture activity for gas tax revenues and related expenditures. The Gas Tax Operations Fund reflects operations and maintenance expense only. This enables the Village to demonstrate not only the separate accounting of gas tax revenue, but also to account for expenditures funded by certain types of fees.

#### CAPITAL PROJECT FUNDS

**Gas Tax Capital Fund** – used to segregate road capital revenue and expenditures from maintenance & operations reflected in the Gas Tax Operations Fund.

**Recreation and Transportation Impact Funds** - used to insure that impact fees be accounted for separately, therefore capital project funds were established to capture the activity for all impact fees. This enables the Village to demonstrate not only the separate accounting of impact fee revenue, but also to account for expenditures of impact fees for specific capital projects.

**Capital Fund** - used to segregate all financial activity applicable to governmental capital expenditures from governmental operating expense. These expenditures are funded by the Village General Fund, Recreation Fund and Surface Water Management through operating transfers.

#### DEBT SERVICE FUND

**General Debt Service Fund** - used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs for debt collateralized by a pledge to covenant to budget and appropriate from legally available non-ad valorem sources on an annual basis sufficient to make the annual debt service payments.

**PROPRIETARY FUND TYPE - ENTERPRISE FUNDS**

Enterprise Funds are used to account for operations which provide services on a user charge basis to the public and for activities where the period measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Proprietary fund activities and basis of accounting are similar to those often found in the private sector. The Village's proprietary activities are water and wastewater utility services and solid waste collection and recycling services.

The following table demonstrates the Village's departments and divisions. Additionally, a basic knowledge of the terms presented in the accompanying glossary may also be useful. Please also refer to the Appendices which provide a more detailed description of the Village's financial and budgetary policies as well as a description of all funds.

<b>Village Council</b>	<b>Community Programs</b>	<b>Public Works</b>
<b>Village Attorney</b>	Administration	Administration
<b>Village Clerk</b>	Communications	Facilities & Grounds
<b>Executive Offices</b>	Neighborhood Services	Building Maintenance
Village Manager's Office	Safe Neighborhoods	Environmental Services
Senior Management	Code Compliance/BMP	Landscape Maintenance
<b>Public Safety</b>	Nuisance Abatement	Neighborhood Parks
Law Enforcement	Recreation	Sports Fields & Aquatics
Emergency Operations	Athletics	Infrastructure
<b>Human Resources</b>	Aquatics	Fleet Maintenance
<b>Information Technology</b>	Programming	Roads
<b>Strategic Planning &amp; Economic Development</b>	Wellington Community Center	Surface Water Management
<b>Financial Management &amp; Budget</b>	<b>Capital Improvement Program</b>	Solid Waste Collection & Recycling
Accounting & Treasury	<b>Community Development</b>	<b>Utilities</b>
Management & Budget	Administration	Administration
Purchasing	Development Services	Field Services
<b>Risk Management</b>	Planning & Zoning	Laboratory
<b>Customer Service</b>		Utility System Maintenance
Reception		Wastewater Treatment Facility
Customer Service		Water Treatment Facility

**BUDGETARY ACCOUNTING**

Budgets are adopted on a basis consistent with generally accepted accounting principles. The Village also adopts a non-appropriated operating budget for the enterprise fund substantially on a basis consistent with generally accepted accounting principles. All appropriations lapse at year end; however, encumbrances and amounts specifically designated to be carried forward to the subsequent year are re-appropriated in the following year.

## Budget Highlights

The budget is a plan (both financially and policy driven) for the accomplishment of goals and objectives identified as being necessary to the purpose of our local government. As a financial plan, the budget includes estimates of resources required, tax and non-tax revenues available to support implementation and the number of positions estimated to fulfill the levels of service set forth by policy decisions. In other words, the “budget” is the legal authorization to expend Village funds during the fiscal year.

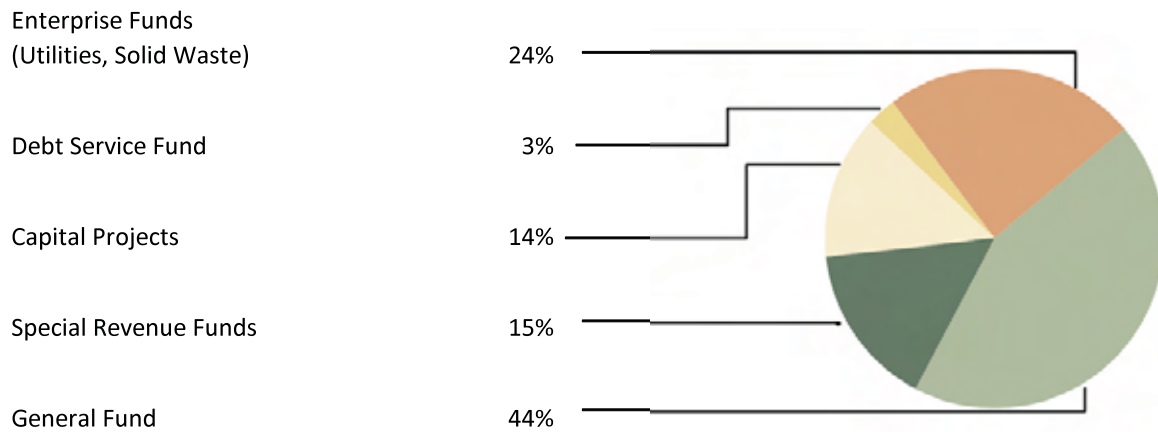
## BUDGET SUMMARY

The total Village-wide fiscal year 2010 operating budget is shown below.

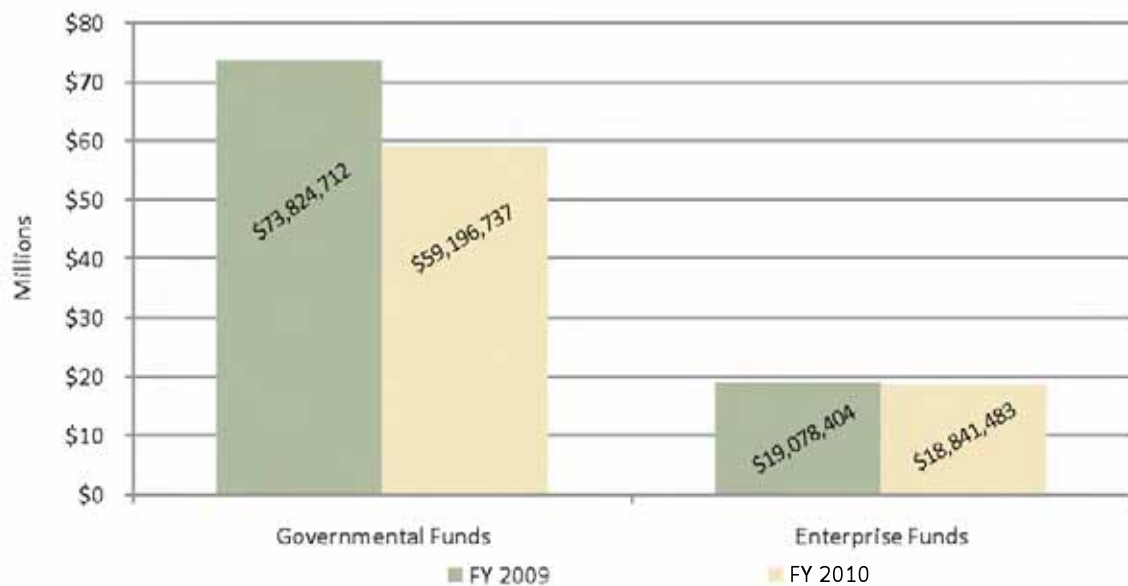
### COMPREHENSIVE ANNUAL BUDGET

	General Fund	Special Revenue Funds	Capital Funds	Debt Service Fund	Total Governmental Funds	Enterprise Funds	Total
<b>Revenues</b>							
Ad Valorem Taxes	\$14,435,635				\$14,435,635		\$14,435,635
Non Ad Valorem Assessments		\$4,292,741			4,292,741	\$3,435,808	7,728,549
Utility Taxes	3,138,000				3,138,000		3,138,000
Franchise Fees	3,400,000				3,400,000	200,000	3,600,000
Local Communication Service Tax	2,767,000				2,767,000		2,767,000
Intergovernmental Revenue	3,658,000	1,042,170	\$3,678,500		8,378,670		8,378,670
Licenses & Permits	140,000	1,729,500			1,869,500		1,869,500
Charges for Services	60,000	1,531,100			1,591,100	14,017,175	15,608,275
Interest Income	527,000	198,000	833,000		1,558,000	760,000	2,318,000
Miscellaneous Revenues	421,700	34,000	549,407		1,005,107	393,500	1,398,607
Impact Fees			250,000		250,000		250,000
Capacity Fees and Restricted Interest Income						35,000	35,000
Proceeds from Borrowings							-
Transfers In	5,654,904	3,319,942	5,386,538	2,149,600	16,510,984		16,510,984
Fund Balances/Reserves/Net Assets		-	-		-	-	-
<b>Total Revenues &amp; Other Financing</b>							
<b>Sources</b>	<b>\$34,202,239</b>	<b>\$12,147,453</b>	<b>\$10,697,445</b>	<b>\$2,149,600</b>	<b>\$59,196,737</b>	<b>\$18,841,483</b>	<b>\$78,038,220</b>
<b>Expenditures</b>							
General Government	\$9,179,283				\$9,179,283		\$9,179,283
Economic Environment	606,577	\$384,793			991,370		991,370
Public Safety	9,555,060				9,555,060		9,555,060
Physical Environment	6,737,778	4,860,830			11,598,608	\$11,376,231	22,974,839
Transportation		1,564,981			1,564,981		1,564,981
Emergency Operations	29,500				29,500		29,500
Culture & Recreation		2,013,979			2,013,979		2,013,979
Capital Outlay	536,778	209,747	\$10,770,029		11,516,554	3,079,736	14,596,290
Debt Service				\$2,149,600	2,149,600	2,921,100	5,070,700
Non-departmental	378,408	23,300			401,708	16,000	417,708
Transfers Out	7,178,855	5,432,806	2,068,250		14,679,911	1,831,073	16,510,984
<b>Total Expenditures</b>	<b>\$34,202,239</b>	<b>\$14,490,436</b>	<b>\$12,838,279</b>	<b>\$2,149,600</b>	<b>\$63,680,554</b>	<b>\$19,224,140</b>	<b>\$82,904,694</b>
Increase/(Decrease) to Reserves	-	(2,342,983)	(2,140,834)		(4,483,817)	170,877	(4,312,940)
Increase/(Decrease) to Impact Fees/							
Capacity Fee Accounts						(553,534)	(553,534)
<b>Total Expenditures &amp; Reserves</b>	<b>\$34,202,239</b>	<b>\$12,147,453</b>	<b>\$10,697,445</b>	<b>\$2,149,600</b>	<b>\$59,196,737</b>	<b>\$18,841,483</b>	<b>\$78,038,220</b>

### TOTAL BUDGET BY FUND TYPE



### ADOPTED BUDGET FY 2010 VS. ADOPTED BUDGET FY 2009 (INCLUDING TRANSFERS IN AND TRANSFERS OUT)



## GOVERNMENTAL REVENUE SOURCES

The following is a summary of the Village's Governmental revenue sources (excluding transfers):

### REVENUE SOURCES - GOVERNMENTAL FUNDS

	<b>Actual 2005/2006</b>	<b>Actual 2006/2007</b>	<b>Actual 2007/2008</b>	<b>Adopted 2008/2009</b>	<b>Adopted 2009/2010</b>
Ad Valorem Taxes	\$14,618,529	\$18,591,345	\$17,357,103	\$16,021,022	\$14,435,635
Non Ad Valorem Assessment	2,847,120	2,862,096	3,577,758	3,577,758	4,292,741
Utility Taxes	3,433,244	3,428,003	3,360,000	3,145,000	3,138,000
Franchise Fees	3,430,915	3,512,575	3,400,000	3,551,200	3,400,000
Communications Taxes	2,610,972	2,702,414	2,860,920	2,600,000	2,767,000
Intergovernmental Revenue	8,290,170	14,832,375	7,167,000	6,494,000	8,378,670
Licenses and Permits	5,262,986	4,132,615	3,811,950	3,232,478	1,869,500
Charges for Services	2,069,176	2,223,313	3,405,841	2,619,417	1,591,100
Miscellaneous Revenues	3,207,273	1,373,631	583,000	499,000	1,005,107
Impact Fees	2,334,864	1,280,370	1,463,473	618,950	250,000
Interest	2,494,561	3,644,017	2,331,000	1,566,000	1,558,000
<b>Total</b>	<b>\$50,599,810</b>	<b>\$58,582,754</b>	<b>\$49,318,045</b>	<b>\$43,924,825</b>	<b>\$42,685,753</b>

Prior to October 1, 1996, the Village was unable to levy ad valorem taxes. However, its dependent taxing district - Acme Improvement District - levied non ad valorem taxes to cover the costs of all governmental operations except for public safety and planning, zoning and building. The assessments from 1997 through 2010 include drainage assessments and through 2000, unit debt service assessments.

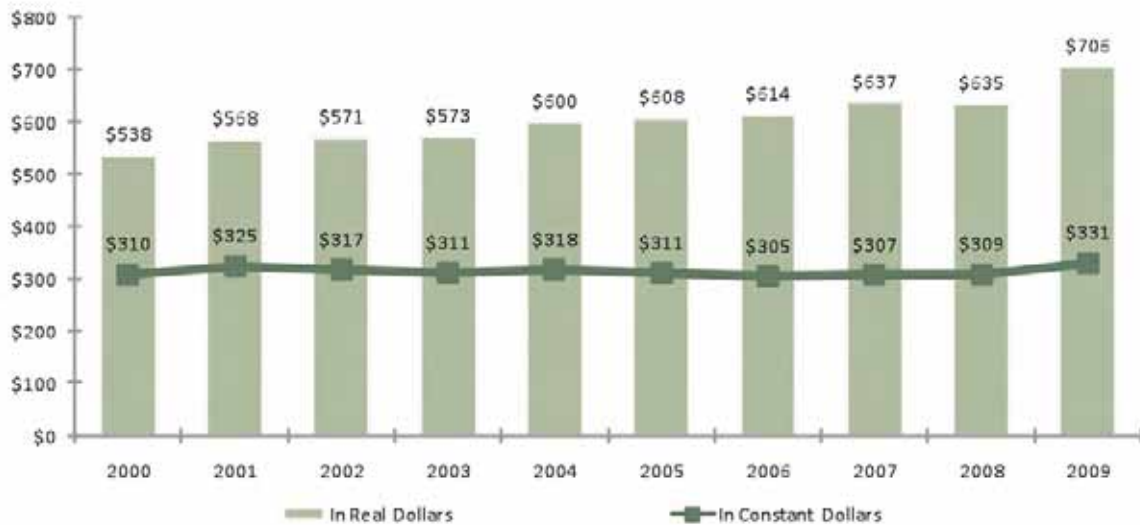
As illustrated above, Governmental Funds are funded 34% by Ad Valorem property taxes and 10% by Non Ad Valorem special assessments.

### PROPERTY TAX MILLAGE AND ASSESSED VALUATION

Legislative actions on property tax reform since the spring of 2007 have redoubled the public attention focused on ad valorem property tax as a revenue source. It should be noted that ad valorem property tax funds only a portion of municipal operations. However, the use of the funds is not restricted as with most other municipal revenue sources and is therefore fundamental to financing government operations. The levying of a property tax rate is one of the most important and most sensitive policy decisions the Council must make on an annual basis. The following provides a history of the total tax burden borne by the residents for the last 10 budget cycles.

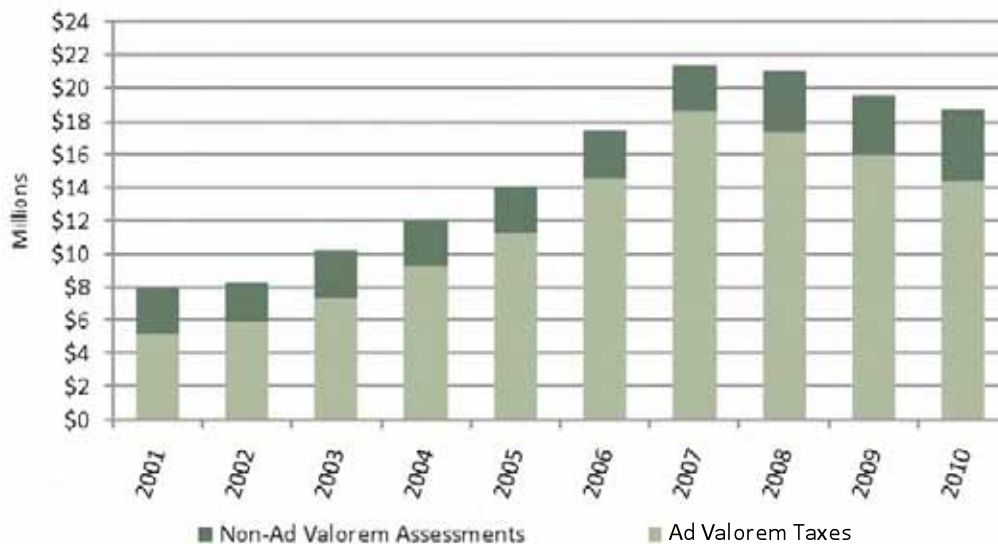


**TOTAL LOCAL TAXES IN REAL & CONSTANT DOLLARS  
INCLUDING AD VALOREM AND NON - AD VALOREM  
BASED ON \$100,000 TAXABLE VALUE**



The chart above uses a taxable value of \$100,000 to calculate the combined total taxes paid to the Village of Wellington and Acme Improvement District by a local taxpayer in real dollars and “constant dollars”. Constant dollars are adjusted for inflation using annual and current CPI rates published by the Bureau of Labor Statistics. Once adjusted for inflation, the total taxes paid to the Village and Acme remained relatively constant or decreased from 2000 – 2008, increasing in 2009 real dollars as a result of the higher solid waste assessment.

**AD VALOREM TAXES (GENERAL FUND) AND  
NON - AD VALOREM ASSESSMENTS (SPECIAL REVENUE FUNDS)  
(EXCLUDING THE WELLINGTON SOLID WASTE COLLECTION AND RECYCLING ASSESSMENT)**



While total tax revenues increased during the period, it is important to note that the sample resident's taxes have remained relatively consistent over the years. This means that for each \$300,000 in taxable value (net of a \$50,000 homestead exemption in 2009/2010, \$25,000 in prior years), a taxpayer on a single acre of property or less would pay \$1,241 including a Solid Waste disposal fee. This represents an increase of only \$173, or 16% of the amount paid in 2001. This minimal increase over a 10 year period is no small feat given the growth in population and services provided. This is shown in the table below which is calculated using a taxable value of \$300,000 and one drainage unit for simplicity purposes only. The average taxable value for a home in Wellington is approximately \$210,000.

### TOTAL LOCAL TAXES



(1) 2010 Solid Waste assessment includes Solid Waste Authority (\$156) and Village of Wellington (\$160)

### TAXABLE VALUE BY YEAR (IN BILLIONS)



The adopted millage rate of 2.50 is far below the 5 mill limit (without requiring a referendum) specified in the Village Charter as well as the 10 mill cap established by the Florida Statutes.

The Village has experienced a rapid growth in population, new construction, and subsequently, taxable value during the period. This trend has been reversed recently due to the economy slow down and the Village reaching build-out. The chart above demonstrates the growth in Village-wide taxable value by year while the table below highlights the top taxpayers.

## PROPERTY TAXES AND ASSESSMENTS

The Village, like many Florida communities, ultimately has a limited number of revenue options. Taxpayers rightfully expect fiscal prudence from their policy makers and professional staff while simultaneously demanding excellence in service. The public's demand for fiscal conservatism often conflicts with demands for increased services. This is most apparent in growing communities with increased personal incomes and expectations for better levels of service. Thus, the dilemma is how to provide the quantity and quality of services that the public demands within the imposed fiscal constraints. However, the Village is in a unique situation in that its flexibility to establish a revenue strategy is greater than is normally found in Florida municipalities; this is due to the unique circumstances of incorporating from an improvement district, which historically funded drainage, parks and recreation, roadside maintenance services and general operations, via a non-ad valorem assessment program in accordance with a Plan of Reclamation. The challenge faced by the Village is determining the best "interplay" between the application of ad valorem taxes and non-ad valorem assessments against the land.

In establishing the mix of ad valorem and non-ad valorem revenues, two issues are of primary importance: the diversification of the Village's revenue base; and the equity of certain revenue sources. The degree to which any locality can diversify its revenue base and decrease its dependence on a single revenue stream, lessens a local government's exposure should one of its revenue options become unstable. Further, a diversified revenue base provides a city council with a variety of options to draw from to avoid unpopular property tax increases, keep the millage rate well below the 10 mill statutory cap and to more closely tie the service being provided to those who benefit from service availability. The effective utilization of ad valorem taxes represents a broad based method of meeting a community's overall service provision goals.

The effective utilization of non-ad valorem assessments represents a method of meeting a local government's more specific service provision goals.

Ad valorem taxes and non-ad valorem special assessments are distinguishable because no requirement exists that ad valorem property taxes must provide a specific benefit to property; rather, these taxes are levied for the general benefit of residents and property. As established by case law, however, there are two requirements for the imposition of non-ad valorem assessment:

- The property assessed must receive a special benefit from the service provided; and,
- The assessment must be fairly and reasonably apportioned between the properties that receive the special benefit.

Like ad valorem property taxes, a non-ad valorem assessment is an effective means of generating resources for use by governmental entities. Unlike ad valorem property taxes, the methodology utilized in an assessment program's creation encompasses ideals such as accountability and adaptability in connection with the funding of a specific service area. These factors are often missing in any discussion regarding property tax increases or implementations, which can be utilized to fund a wide variety of services with no direct link between the service being provided and those who are paying for the service.

In general, using assessments for those who utilize or depend on a service is a step towards implementing a more fair and equitable tax structure. Also, changes in the assessment rates over time can be exactly (rather than approximately) equal to changes in a particular service area's budget. There are, however, those service areas for which the special benefit requirement cannot be established which are more appropriately funded via ad valorem taxes. In fact, a mix of these two revenues as well as any other sources available to the Village represents a better funding mechanism than a reliance on any one source.

Because the decision to adopt a certain level of ad valorem taxation is only part of ensuring that an equitable, supportable and legally defensible revenue strategy is intact, the Village continues to examine all possible components of its revenue generating program. This includes, but is not limited to, reviewing and analyzing information on the revenue sources of other communities; non-ad valorem and special assessments, home rule provisions and neighborhood strategies.

One direction that the Village is considering as it moves forward in establishing a public policy with regard to the funding of services and the setting of service levels is to utilize a neighborhood-based assessment program. In essence, the Village is in the final stages of developing a prototype assessment program to accommodate special purpose and/or single-focused neighborhood issues and needs. Through this process, the Village hopes to place itself in a proactive, rather than a reactive, stance to be able to differentiate between community-wide versus neighborhood issues and create a mechanism to respond to public demands for services.

## **AD VALOREM TAXES**

Ad valorem taxes total \$14,435,635 or 51% of total General Fund revenues. Ad valorem taxes were first levied on October 1, 1996 and enabled the Village to meet the eligibility requirements in §218.23(1) Florida Statutes regarding state revenue sharing participation, which require a minimum revenue amount of an equivalent of 3 mills based on the appraised value of all properties within the Village at the date of incorporation from a combination of ad valorem taxes, occupational license taxes and utility taxes. The Village's enabling legislation waived these requirements through the State's fiscal year beginning June 1, 1996 and ending June 30, 1997. Also relative to ad valorem tax revenue is the "Save Our Homes Limitation" passed by the Florida electorate in 1992.

In October 2003, the Village of Wellington passed Ordinance 2003-26 which allows for an additional homestead exemption of \$25,000 for any person who on January 1 has attained the age of sixty-five, (65) and if all the following requirements are met:

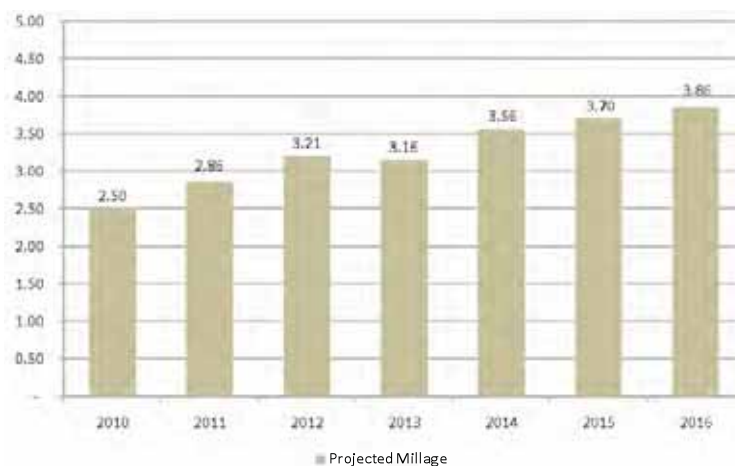
- The person has legal or beneficial title in equity to real estate.

- The person maintains thereon and in good faith makes the same his or her permanent residence or the permanent residence of another or others legally or naturally dependent upon such person
- The person's household income does not exceed the amount calculated in accordance with Section 196.075(3), Florida Statutes (2003) and shall have been adjusted annually since January 2001, and continue to be adjusted annually, on January 1, by the percentage change in the average cost-of-living index in the period January 1 through December 31 of the immediate prior year compared with the same period for the year prior to that
- The taxpayer claiming the exemption submits annually to the Palm Beach County Property Appraiser, not later than March 1, a sworn statement of household income on a form prescribed by the Florida Department of Revenue

In June 2007 the Florida Legislature approved House Bill 1B and Senate 2B which places limitations on the amount of taxes that may be levied by local governments for the 2008 fiscal year. In accordance with the bill, Wellington adopted a millage rate 9% lower than the prior year.

In fiscal years 2009 and later, local governments are limited to tax rate increases equal to the growth in income for the State of Florida unless a higher rate is adopted by a supermajority of the governing body. The projected growth in income for FY 2010 is 1.025%. Also, voters approved Amendment One to the state constitution in January 2008; allowing for an additional exemption of \$25,000 on homesteaded properties. The additional exemption reduces the taxable value of the property prior to applying the ad valorem millage rate for most local governments, though it is not applicable to school taxing authorities. These factors, combined with reductions in the taxable value due to economic influences, resulted in a roll-back rate of 2.807 mills for FY 2010. The Village adopted a rate 11% lower than roll-back, at 2.50 mills. This is a reduction of \$1.6 million in ad valorem tax revenues over FY 2009.

#### PROJECTED MILLAGE



The preceding chart shows the Village projected millage rate for fiscal years 2010 through 2016, with increases in 2014 through 2016 limited to the TRIM (Truth in Millage) Maximum Majority Rate. The forecast assumes

that Wellington property values will slightly decrease for one more year and experience modest growth beginning in 2011.

### **NON AD VALOREM ASSESSMENTS**

A primary source of revenue for the Special Revenue Funds is non-ad valorem assessments that are collected through a contract with the Palm Beach County Tax Collector in the same manner as ad valorem taxes. As discussed previously, the Acme Improvement District, a dependent taxing district of the Village, is authorized to levy non-ad valorem assessments against the land. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses. Under this Plan of Reclamation, non-ad valorem assessments can be collected to pay for drainage, roadways within the District, parks and recreation, street lighting and general operating costs associated with administration, insurance, fringe benefits and other indirect costs. Debt Service and operating expenses, which exclusively benefit any specific Unit of Development, can be assessed against that unit only. In fiscal year 2010, non-ad valorem assessments will only be collected by the Village for drainage and are anticipated to be \$4.3 million, accounting for 49% of Special Revenue Funds revenue. However, it is important to understand the complete revenue structure and options available to the Village through its dependent taxing district, which are described below.

The Plan of Reclamation, approved in June 1995, and revised to conform with statutory requirements in September, 2000, divides the District into three distinct areas (A, urban; B, rural; and C, semi-urban) which overlay the previously established Units of Development for the purpose of creating “Benefit Units” which more accurately reflect the benefits received and hence the annual operating and maintenance assessments. The annual assessment rate for each unit is based on an estimate of relative service benefits (benefit ratio) indicated by:

- Dwelling unit density and lot size
- Proximity to facilities
- Population density
- Number of taxable parcels

The benefit ratio only applies to operating and maintenance assessments for the following facilities and/or services: roads, parks and recreation, street lighting and general operating costs associated with administration, insurance, fringe benefits and other indirect costs. Drainage and related facilities and/or services are equally assessed to all units. Within each of the areas, the original Units of Development remain intact.

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### OVERVIEW OF UNITS OF DEVELOPMENT

Area	Original Unit of Development	Assessment Benefit Unit	Description of Area	Acreage per Lot	Relative Benefit Ratio
A (Urban)	I	A-I	Wellington (excludes Paddock Park II & Saddle Trail Park)	1.49 or less	60%
	V	A-V	The Landings		
	VII	A-VII	Wellington' s Edge		
B (Rural)	II	B-II	Palm Beach Point	5 or greater	30%
	Overall District (OAD)	B-OAD	Little Ranches & all land south of Pierson Road (includes Orange Point, Commerce Park & all other rural areas except Sections 20 & 21)		
C (Semi-Urban)	I	C-I	Paddock Park II & Saddle Trail Park	1.5 to 5	8%
	Overall District (OAD)	C-OAD	Grand Prix Farms & Wellington County Place (Sections 20 & 21)		
Wellington Green Mall			Wellington Green Mall		2%

Non-ad valorem assessments are made on a “per unit” basis, which is based on acreage. In 1963, the District’s Special Act was amended to provide for assessing taxes on land of less than one acre as a full acre or “1 unit”. Therefore, a parcel of land up to 1.49 acres pays one unit of assessment. A parcel of land equal to or greater than 1.5 acres but less than 2.49 acres equals “2 units”.

To further explain:

Parcel Size	# Units
Up to 1.49 Acres	1
1.50 - 2.49	2
2.50 - 3.49	3
3.50 - 4.49	4

**ACREAGE WITHIN UNITS OF DEVELOPMENT**

		<u>Total Units</u>	<u>Total Acres</u>
<b>Unit A:</b>			
Unit of Development No. I	(A-I)	13,314	4,962
Unit of Development No. V	(A-V)	2,146	1,158
Unit of Development No. VII	(A-VII)	531	81
<b>Total Unit A</b>		<b>15,991</b>	<b>6,201</b>
<b>Unit B:</b>			
Unit of Development No. II	(B-II)	1,549	1,562
Overall District	(B-OAD)	5,734	4,536
<b>Total Unit B</b>		<b>7,283</b>	<b>6,098</b>
<b>Unit C:</b>			
Unit of Development No. I	(C-I)	895	906
Overall District	(C-OAD)	1,201	1,142
<b>Total Unit C</b>		<b>2,096</b>	<b>2,048</b>
<b>Wellington Green Mall</b>		<b>451</b>	<b>451</b>
<b>Total All Units</b>		<b>25,821</b>	<b>14,798</b>

Minimizing assessments has always been and will continue to be a critical element of the Village's budget policy. The following illustrates current and historical assessment rates in each unit:

<b>APPROVED ASSESSMENTS 2002 THROUGH 2010</b>					
	<u>2001-2006</u>	<u>2007/2008</u>	<u>2008/2009</u>	<u>2009/2010</u>	<u>Change 2001-2010</u>
A-I	\$120	\$146	\$146	\$175	\$55
A-V	120	146	146	175	\$55
A-VII	120	146	146	175	\$55
B-II	120	146	146	175	\$55
B-OAD	120	146	146	175	\$55
C-I	120	146	146	175	\$55
C-OAD	120	146	146	175	\$55

**LOCAL COMMUNICATIONS SERVICE TAX**

During the 2000 Regular Session, the Florida Legislature created the Communications Services Tax Simplification Law (CS/CS/CS/CB 1338), bringing with it the most comprehensive fiscal reform since the mid-eighties. The effective date for the new law was October 1, 2001. The legislation attempted to create a new

simplified tax structure for communications services, which combines seven different state and local taxes or fees and replace it with a two tiered tax composed of a state tax and a local option tax on communications services. Accordingly, the Local Communications Service Tax combined the revenues previously budgeted separately – telephone utility tax and cable franchise fees.

On June 26, 2001 the Village adopted the initial communications service tax rate of 5.5%, as computed in Section 12, 2001-140, General Laws of Florida (amending Section 202.10(1)(a) effective October 1, 2001. The Village of Wellington further formally adopted the maximum rate of 5.1% as provided in Section 9, 2001, General Laws of Florida (amending Section 202.19(2), as computed in Section 12, 2001-140 General Laws of Florida (amending Section 202.20(1)(b), effective October 1, 2002. It also elected to increase its total rate by an amount of .12% equaling a total tax rate of 5.22%.

Revenues for the 2010 fiscal year were calculated using the rate of 5.22%. Local Communication Services Tax state forecasts for Wellington total \$2,767,000 or 6% of total Governmental Funds revenues (10% of General Fund revenues).

#### **UTILITY TAXES**

Utility taxes total \$3,138,000 or 7% of total Governmental Funds revenues (11% of General Fund revenues). Utility taxes are imposed on all electricity and metered or bottled gas, and are based on consumption of these utility services within the Village corporate limits. Chapter 166.231, Florida Statutes, authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, metered or bottled gas and water service. The Village imposes a utility tax rate of 10%, which is the same as those charged by the County, on electric and gas sales. No utility tax is imposed on water service at this time.

#### **FRANCHISE FEES**

Franchise fees total \$3,400,000 or 8% of total Governmental Funds revenues (12% of General Fund revenues). Franchise fees are charged upon electric providers for the privilege of operating within the Village corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Chapter 180.14, Florida Statutes, which enables municipalities to collect such fees and limits the terms of such agreements to 30 years.

As the electric service provider to the Wellington area, FPL compiles information regarding franchise fees expected to be collected by the Village for the privilege of operating in the Wellington area. It is also difficult to predict the amount of franchise fee revenue because it too is driven by actual usage in the billing area.

#### **STATE SHARED REVENUE**

State shared revenue is available to municipalities under Chapter 218 of the Florida Statutes. These revenues are distributed at the State level and include Half-Cent Sales Tax, Beverage Tax and general State Revenue Sharing. The Half-Cent State Sales Tax is based on a pro rata share of the Six-Cent Sales Tax. State Revenue Sharing with municipalities is derived from a portion of Gas Tax collections.

The Local Government Half Cent Sales Tax Program distributes sales tax revenues from the State General Fund to counties and municipalities that meet eligibility requirements. The Program consists of three distributions:

the ordinary distribution, the emergency distribution and the supplemental distribution. The Village is eligible for the ordinary distribution only. The ordinary distribution is based upon a formula which takes into consideration the sales tax collections and population. The Beverage Tax represents taxes in the form of license renewals levied on manufacturers, distributors, vendors and sales agents of alcoholic beverages in Florida in accordance with Florida Statutes Section 561.342. The Village of Wellington's share is 38%, with 24% distributed to the county and 38% retained by the State of Florida.

State Revenue sharing is distributed to eligible municipalities and counties. The Municipal Revenue Sharing Trust Fund is funded by 32.4% of net cigarette tax collections, One-Cent Municipal Gas Tax, and 25% of the State Alternative Fuel User Decal Fee. The State's apportionment of such revenues to eligible municipalities is composed of three equally weighted portions: population, sales tax collected in the municipality and local ability to raise revenue.

Together, the above-shared revenues total \$3,658,000 or 9% of total Governmental Funds revenues (13% of General Fund revenues). The Florida Advisory Council on Intergovernmental Relations, with the assistance of the Florida Department of Revenue, publishes the "Local Government Financial Information Handbook" each year during the month of July. The handbook provides an estimate of State Shared Revenue for each municipality during the upcoming twelve months. Based on the Village's estimated 2010 population of 55,560, the Florida Department of Revenue (FDOR) estimated annual state shared revenues as follows:

Half-Cent Sales Tax	\$3,050,000
State Revenue Sharing	598,000
Beverage Tax	<u>10,000</u>
<b>Total</b>	<b>\$3,658,000</b>

### GAS TAX

The Local Option Gas Tax is authorized by the Florida Statutes, Section 336.025. Municipalities generally must qualify for participation in the program under Chapter 218, Florida Statutes. However, the Charter specifically states in §9H, that the Village of Wellington became entitled to receive Local Option Gas Tax revenues beginning October 1, 1996, with the funds distributed pursuant to Ordinance 86-23 of Palm Beach County.

The Local Option Gas Tax is levied by Palm Beach County and distributed between all municipalities and the county. The county levies two separate local gas taxes pursuant to F.S. 336.025: the total countywide tax is \$0.12 per gallon of fuel, with \$0.06 authorized in 1986 and the additional \$0.06 implemented in 1994. The county shares the proceeds of both of these taxes with its local municipalities through interlocal agreements. The county receives two thirds of the proceeds from the first tax, and 79% of the proceeds from the second tax with the rest being distributed to municipalities. These monies can only be used for transportation expenses as defined by the State of Florida. Budget estimates are furnished by the State and based on the anticipated sales of motor fuel and special fuel



sold within Palm Beach County. The Village's pro rata share is based 70% on lane miles located within the Village for which the Village is responsible for maintenance, and 30% upon population. Gas Tax revenues have increased steadily over the last few years and it is anticipated that they will continue to grow. The total gas tax revenues expected for fiscal year 2010 is \$1,345,170 or 3% of total Governmental Funds revenues (10% of Special Revenue Funds and Capital Project Funds revenues).

#### **INTERGOVERNMENTAL REVENUE**

In addition to the state shared revenues and gas taxes, other revenues resulting from governmental interlocal agreements are included in this category. In 2010, \$120,000 is budgeted pursuant to an agreement with Palm Beach County to provide annual maintenance funding for Forest Hill Boulevard.

#### **FINE AND FORFEITURES**

Fines, forfeitures and civil penalties collected by Palm Beach County for violations of municipal ordinances, violations of Chapter 316, Florida Statutes, committed within a municipality, or infractions under the provisions of Chapter 318 committed within a municipality shall be fully paid monthly to the municipality as provided by the Florida Statutes. Due to potential time lags associated with disputes over violations, court time, or other administrative processes at the County level, receipt of these funds often lag quite a while. The Village's share of such revenues in fiscal year 2010 is estimated to be approximately \$283,500 based on actual revenues received in the prior year.

#### **LICENSES AND PERMITS**

Business tax receipts are generally collected by municipalities from businesses, professionals or occupations providing goods and/or services within their limits. These licenses are billed annually in August for licenses taking effect the following October 1. The Village enacted an occupational license ordinance in June 1997 pursuant to Chapter 205, Florida Statutes. In addition to revenues for business tax receipts that could be issued by the Village, a portion of the business tax receipts fees collected by the county are remitted to the municipality in which the business is located. The total business tax receipts revenue expected for fiscal year 2010 is \$653,500 or 2% of total Governmental Funds revenues (7 % of Special Revenue Funds revenues).

Fees for building permits as well as other fees arising from planning, zoning and building functions are collected in order to offset the cost of administering the planning, zoning and building department functions. A fee study was completed by Public Resources Management Group Inc. of all PZ&B fees charged. The Village Council approved the study results and enhanced fee schedule. Additionally, the Village collects burglar alarm permit fees. Total permit fees (including related fines) budgeted for fiscal year 2010 is \$1,216,000 or 3% of total Governmental Funds revenues (14% of Special Revenue Funds revenues).



### **CHARGES FOR SERVICES**

Charges for services primarily result from recreation fees for sports programs, community programs, special events, tennis and pool usage fees and facility fee rentals. The charges for these services are projected to be \$916,500. Additionally, the Village has implemented a fee structure that would enable the Village to recover most of the administrative costs associated with planning and zoning. For the 2010 fiscal year it is anticipated that the Village would be able to recover approximately \$275,500.

Budgeted revenues in 2010 include approximately \$324,100 in charges for drainage services provided to neighboring communities pursuant to an interlocal agreement that became effective October 1, 1996. The total Charges for Services expected for fiscal year 2010 are \$1,591,100 or 4% of total Governmental Funds revenues (18% of Special Revenue Funds revenues).

### **MISCELLANEOUS**

Revenues consist primarily of fuel sales to other local governments, proceeds from auction of used equipment, copies, purchasing card rebates and other miscellaneous revenues.

### **INTEREST**

Interest has historically been conservatively budgeted to counteract the impact of fluctuations in the market. Interest for FY 2010 reflects the current portfolio yield of 2% – 2.5% on investments. If current economic trends continue past the terms of current investments, yields on reinvestments could be minimally lower.

### **IMPACT FEES**

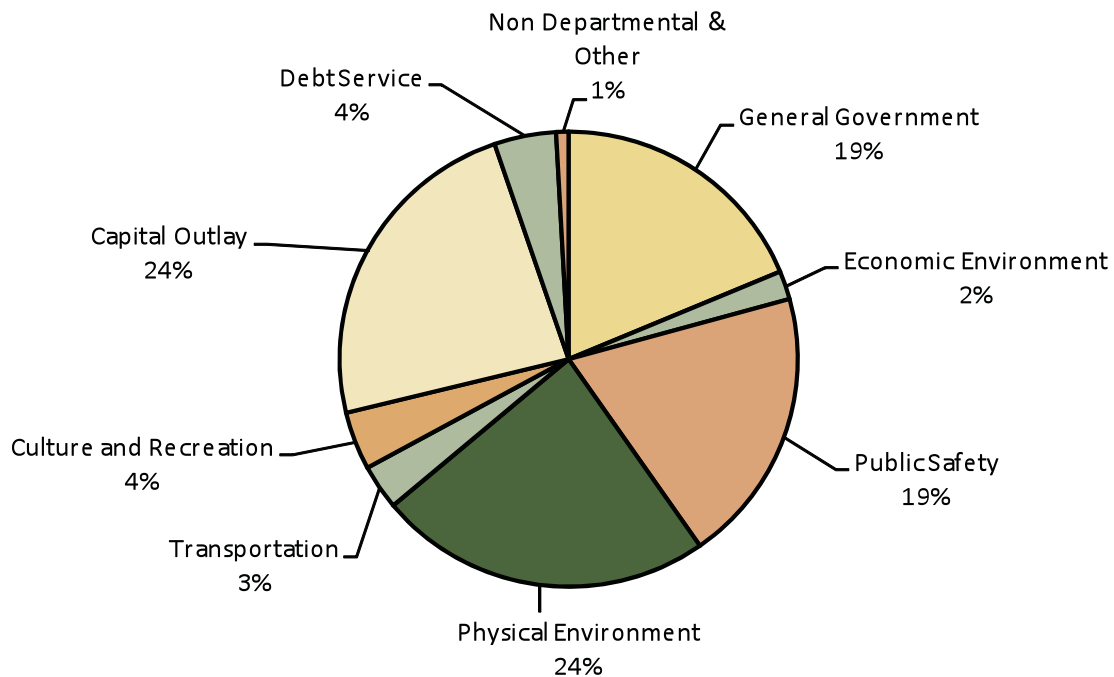
The Village Council voted to begin collecting Impact Fees for new dwellings effective March 1, 1999 (Ordinance 98-31). The Comprehensive Plan requires impact fees to cover the cost of providing the land and facilities necessary to meet the road, recreation and open space needs of new construction and to be reviewed and updated every five years. During FY 2003 the impact fee structure was updated by Public Resource Management Group, Inc. and adjusted based on anticipated future road and park projects. On January 28, 2003, Ordinance No. 2002-33 set the roadway impact fee for new construction at \$497.66 for single family homes; \$344.93 for apartments and \$304.41 for condominiums effective April 1, 2002 (60 days from adoption). On June 22, 2004, Ordinance 2004-27 was adopted by Council which set the parks and recreation impact fee for new construction at \$3,925. For the 2010 budget year, \$50,000 for road impact fees and \$200,000 for Parks and Recreation impact fees are expected to be collected. These revenues take into consideration the credits by various developments that have dedicated or anticipate dedicating park sites in lieu of paying parks and recreation impact fees and prepayment of impact fees.



**GOVERNMENTAL EXPENDITURES****TOTAL EXPENDITURES – GOVERNMENTAL**

	<b>Actual 2005/2006</b>	<b>Actual 2006/2007</b>	<b>Adopted 2007/2008</b>	<b>Adopted 2008/2009</b>	<b>Proposed 2009/2010</b>
General Government	\$8,588,524	\$9,928,265	\$10,018,332	\$9,086,422	\$9,179,283
Economic Environment					991,370
Public Safety	5,099,928	5,719,752	6,457,161	6,972,301	9,555,060
Physical Environment	10,493,497	10,437,973	11,345,893	12,322,486	11,598,608
Transportation	1,678,057	1,392,802	1,672,062	1,710,360	1,564,981
Culture and Recreation	7,012,595	7,334,738	7,825,067	6,222,114	2,013,979
Capital Outlay	13,630,058	15,073,268	10,356,694	7,128,436	11,516,554
Non Departmental & Other			1,095,000	285,165	431,208
Debt Service	2,156,979	2,157,385	2,760,866	2,153,700	2,149,600
<b>Total</b>	<b>\$48,659,638</b>	<b>\$52,044,183</b>	<b>\$51,531,075</b>	<b>\$45,880,984</b>	<b>\$49,000,643</b>

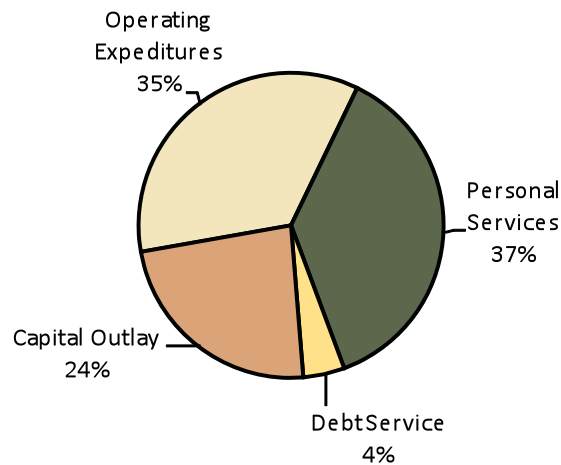
**EXPENDITURES BY FUNCTION**  
**TOTAL GOVERNMENTAL FUNDS**



Expenditures can also be segregated into four basic categories: Personal Services, Operating Expenditures, Capital Outlay and Debt Service.

## EXPENDITURES BY CATEGORY

### TOTAL GOVERNMENTAL FUNDS (EXCLUDING INTERFUND TRANSFERS AND RESERVE FUNDING)



#### GENERAL GOVERNMENT

Total general government expenditures include the Village Council, Legal Department, Village Manager, Village Clerk, Broadcasting, Capital Improvement Program, Administrative Services (Administration, Reception, Strategic Planning and Economic Development and Communications), Human Resources, Information Technology, Financial Services (Accounting and Treasury, Management and Budget and Procurement), Risk Management and Operations Administration.

The current year budget includes the allowance for increases in costs and for property and health insurance increases.

#### PUBLIC SAFETY

Public safety includes only the law enforcement function since fire rescue services are provided by the County through a separate MSTU. The Village contracts with the Palm Beach County Sheriff's Office for law enforcement services provided to its residents. The Sheriff's Office administers its service with four platoons; currently, the Village has two twelve-hour shifts with staggered starts, which allows for additional officers at peak times. The law enforcement group is headquartered at a substation located at the Wellington Commons Mall. The Sheriff's contract for the period October 1, 2009 through September 30, 2010 renewed at \$7.3 million, an increase of 6% over FY 2009. The PBSO staff is budgeted at 117 contracted positions, which is an increase of 2 positions over the prior year.

In addition to these direct costs, certain indirect costs (operating costs for alarms and communication systems, Citizens on Patrol, and equipment) are included in the contract. The substation and related costs are separate

from the contract and paid directly by the Village. The costs for detective investigations and the majority of all other administrative services are not included in the contract as these services continue to be funded by county wide ad valorem taxes.

#### **PHYSICAL ENVIRONMENT**

Physical environment includes Neighborhood Services, Public Works (except Roads) and Development Services. Development Service functions were historically provided to Wellington residents on a contractual basis with Palm Beach County at the same level of service as provided prior to incorporation. The contract with the County generally provided for activity based costs to the Village in addition to the fees collected. Additionally, the Village has established its own staff to handle responsibilities for Development Services. These include:

- Development of a comprehensive plan and corresponding land development regulations in conjunction with a planning consultant
- Building permit processing, inspection coordination and certificate of occupancy control
- Plat processing and coordination
- Rezoning and special exception processing
- Occupational license development and administration
- Code Enforcement Board administration

Effective March 1999, the contract with the County was terminated and all Development Service functions were brought in-house.

The Village maintains and operates the following recreation facilities and is responsible for another 452.4 acres of recreational open space reserves:

Village Park - 117 acres comprising 2 gymnasiums with activity rooms, 2 lighted roller hockey rinks (one under roof), 19 lighted and four unlighted softball/baseball fields, outdoor basketball courts, 3 courts.

Community Parks - 81+ acres including 17 softball/baseball fields, 14 batting cages, 3 playgrounds, 2 pavilion/picnic areas, 4 sand volleyball courts, 6 basketball courts, 2 shuffleboard courts 4 restroom/concession buildings, a Wetlands Park with a 1,100 ft. boardwalk, walking trail, 14 benches and 1 million gallons of standing water and the Wellington Dog Park.

Wellington Community Center - 17 acres including 16 lighted Har-tru Tennis Courts, Tennis Pro shop and locker rooms, 50-meter swimming pool with two 1-meter dive boards and one 3-meter dive board and locker rooms, a 3,000 sq. ft. interactive Aquatics Spray Ground, a 28,000 sq. ft. Community Center with banquet facilities and meeting rooms, two bocce courts, a boat ramp and one picnic pavilion.



Neighborhood Parks - 55.33 acres with 7 basketball courts, 1 soft/baseball field, 1 boat ramp, 17 play structures, 1 lighted roller hockey rink, 9 picnic shelters, 1 restroom/concession building and a 12,000 square foot skate park.

Transportation

The Village is responsible for approximately 412.2 lane miles of roadways (375.7 lane miles of paved roadways and 36.5 miles of shellrock). In addition, the Village maintains 40.1 miles of bike paths, approximately 348 miles of sidewalks and pedestrian paths as well as 59.7 miles of public bridle paths. The total annual estimate for roadways presented herein includes a maintenance schedule of fifteen years for repaving as suggested by the County, a five-year shellrock maintenance program, repairing and replacing of swales, normal recurring roadway maintenance, street lighting, traffic engineering, street sign maintenance, tree trimming, sidewalk repairs, brush removal and participation in an Urban Forestry Program.

### **CAPITAL PROJECTS**

The following is a partial list of major 2010 capital projects:

- Forest Hill Boulevard Improvements
- Boys and Girls Club Relocation
- Community Center Improvements
- Lift Station Upgrades and Rehabilitation
- Water Treatment Facility Replacement and Improvements

The five year capital plan includes the following major multi-year projects:

- Playground Improvements and Replacements
- Water Distribution and Transmission Improvement and Replacement
- 5.4 MGD Water Plant Expansion

The adopted FY 2010 budget includes \$13.4 million in budgeted capital outlay. Governmental projects and asset replacements total \$10.8 million; with \$2.6 million budgeted in utility and solid waste capital expenditures. Detailed information on our proposed capital plan and projects is available in our companion document, the Village of Wellington Capital Improvement Plan.

### **MULTI-YEAR MAINTENANCE PROGRAMS**

The 2010 Budget represents a continuation of prior years' philosophy of systematic and strategic actions to achieve both long and short-term goals. This approach (one in which annual capital expenditures are regularized and maintenance of infrastructure is not deferred) will assist in maintaining the high quality of life enjoyed by the residents of the Village. This philosophy is best represented by multi-year repair and maintenance programs. The Village has continued systematic multi-year maintenance programs in the following areas to reduce long-term maintenance costs:

- Five-year replacing and repairing shell rock of roadways
- Eight-year lift station rehabilitation



- Fifteen-year repaving of roadways
- Annual stormwater structure scheduled maintenance
- Aggressive canal re-sloping and re-dredging
- Continuing repairing and repaving of pathways
- Neighborhood Parks restoration
- Community appearance (hedges, walls and fence restoration programs)
- Maintenance schedule for storm drains
- Street sweeping
- Neighborhood revitalization and improvements
- Fire hydrants and pipeline valves maintenance
- Lift station preventive maintenance

For a complete explanation of Wellington's capital program, please refer to the Capital Improvement Plan section of this document.

#### **CAPITAL OPERATING IMPACT**

The operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. The operating budget impact estimates for capital projects are important for future planning and are included in budget projections used in the annual budget process. These costs are added in the annual operating budget in the year the construction of the asset is complete and the asset is operational. With some assets, though, like park expansions, these costs are phased in as the individual facilities or segments of the project come on-line.

The Village's capital planning process focuses on capital improvements that will actually decrease maintenance costs, such as replacement of vehicles and water lines or reconstruction of roads. The Executive Summary section provides more information regarding the Village's capital plan. Additionally, the Capital Improvement section contains the detailed Village's capital plan including annual operating budget impact.

#### **NON-DEPARTMENTAL EXPENDITURES**

Not all accounts and funds are included in department budgets. There are several expenditure captions within the budget which are designated as non-departmental because they do not support any personnel costs or have goals and objectives outside their specific purpose. These are rentals and leases, utilities and contingency.

#### **INTERFUND ALLOCATION**

Indirect costs are allocated among the Village departments based on a methodology updated annually. There are three main layers of allocation:

- Specific employee salary and benefit costs are allocated to the divisions they serve. Salaries and benefits for these positions are budgeted in their reporting department and then allocated to the using departments and divisions.
- Specific departments' costs are allocated within the department to each division. All costs in divisions such as Risk Management and Human Resources are allocated out.

- Administrative cost centers are allocated within the department to each division. Administrative costs are allocated on a pro-rata basis within each division as well as other departments that share resources. These are based on each division's share of the total costs for that department.

The finalized cost allocation is charged to the separate funds via interfund transfers. The result of the allocation helps determine if cost centers are recovering all of the costs associated with the activities performed and in some cases if current fee structures are adequate.

## GOVERNMENTAL PROJECTIONS

### GROWTH ASSUMPTIONS

The population last year in the Wellington area is estimated to have decreased by about 22 households; a likely result of foreclosure activity in the area. Using a density of 2.95 persons per unit, the resulting decrease in the permanent population is less than 70 persons, which equates to a contraction rate of .12%. In fiscal year 2010 an additional 186 households are anticipated.

FIVE YEAR GROWTH PROJECTION						
	Actual			Projection		
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012
Population	59,311	60,271	61,281	62,633	64,234	65,451
Growth Rate	6.74%	1.62%	1.68%	2.21%	2.56%	1.89%
Computed Acres	24,849	24,970	25,821	25,821	25,821	25,821
Taxable value (000's)	7,245,831	7,807,964	7,206,937	6,078,162	5,563,798	5,579,570
	28.79%	7.76%	-7.70%			
Growth in taxable value				-15.66%	-8.46%	0.28%
New Construction (000's) <sup>(1)</sup>	423,717	319,800	85,540	17,767	14,214	12,918
<sup>(1)</sup> Includes new homes, commercial and reappraisals. New homes are placed on the tax roll one year after receiving their Certificate of Occupancy.						

### REVENUES AND EXPENDITURES

The accompanying projections of revenues and expenditures are provided to show how current economic trends, coupled with the Village's financial policies, may influence future cash balances and tax levies. As with any financial projection, known quantities, such as actual revenues and expenditures, interact with a set of key assumptions to determine a possible scenario. The number of unknowns in this analysis tends to reduce its validity in the longer term. However, forecasting is a useful tool in financial plan development and supports proactive decision making. Additionally, while this financial projection is intended to advise decision makers on the current and potential financial conditions of the Village, it does not represent a legal obligation.

Revenue projections in the financial plan are conservative. A conservative approach in budgeting ensures that public services will be provided, even if revenues fall short of projections. In these cases where expenditures exceed revenues, rates may be increased, fund balances may be appropriated to the extent they are available, or the Village may elect to issue debt to avoid the levy of additional taxes in the short-term. A discussion of the financing for the Capital Improvement Plan was provided in the previous section. The revenue and expenditure figures for all years have been adjusted to negate the effects of internal transfers and, therefore, differ from numbers presented in other sections of the budget.

This section includes a five-year forecast of revenue and expenditures for the general government operations of the Village based on currently known events for which estimates are available. Therefore, the projections are largely based on growth assumptions. It is important to note the following significant items, which have not been included:

- New services, programs or departments other than those included in the current year budget
- New revenue sources except for those included in the current year budget
- Unresolved issues in the current year budget
- Annexations or changes in boundaries or service areas
- Future tax reform mandates by the State of Florida.

The following outlines the more specific assumptions used in calculating the current year's estimates as well as the projections in the five year forecast for each major revenue and expenditure category:

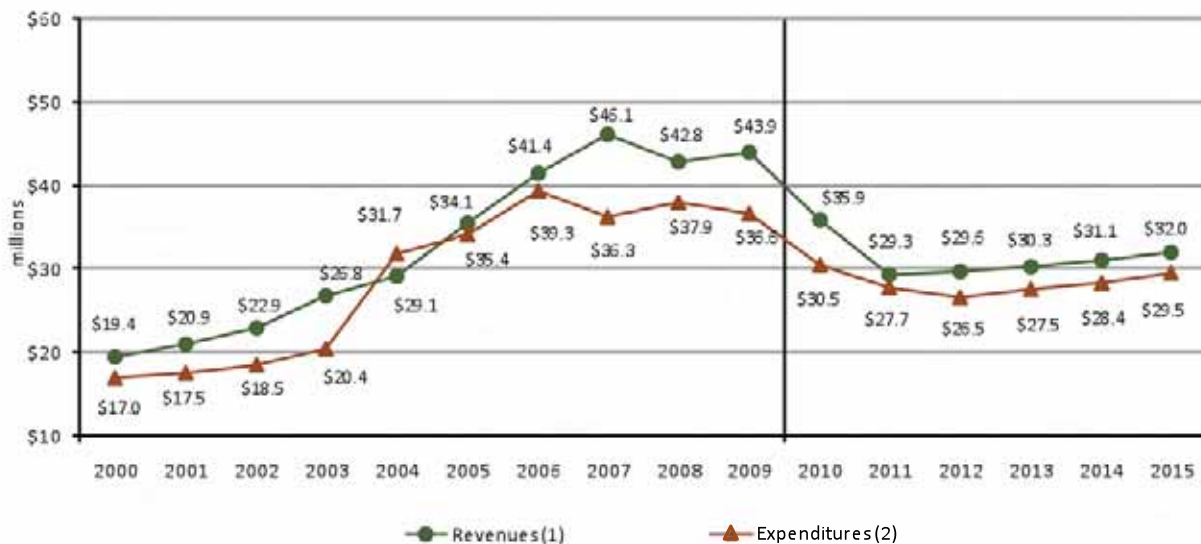


### VILLAGE GENERAL GOVERNMENT FORECAST ASSUMPTIONS

	FY 2009/2010 Budget	Five Year Forecast 2011/2015
<b>Revenues</b>		
Ad Valorem Taxes	Millage (2.50 mills) on tax base of \$6.1 billion per Tax Appraiser. Assumes 95% collections	Growth in tax base from new construction; reduction in assessed value through 2011; 3% annual growth thereafter
Non Ad Valorem Assessments		
Surface Water Management	Drainage assessment fee of \$175 from 25,795 units. Assumes 95% collections	Growth in projected non-ad valorem assessments rates
Franchise Fees		
Electric	Based on YE 2009 revenue + FPL fuel adjustment	3% Annual Growth after 2011
Utility Taxes		
Electric	Based on YE 2009 revenue	3% Annual growth after 2011
Gas	Based on YE 2009 revenue - 5% contraction	3% Annual growth after 2011
Communication Service Tax		
Cable TV	State Estimate	3% Annual growth after 2011
Telephone	State Estimate	3% Annual growth after 2011
Intergovernmental		
Half Cent Sales Tax	State estimate	3% Annual Growth after 2011
Gas Tax	State estimate	3% Annual Growth after 2011
State Rev Sharing Proceeds	State estimate	3% Annual Growth after 2011
Alcoholic Beverage License	State estimate	3% Annual Growth after 2011
Federal/State/County/Other Grants:		
Public Works – Grants	Arise from corresponding projects	No Projection to be conservative
Parks & Rec. – Grants	Arise from corresponding projects	No Projection to be conservative
Fines & Forfeitures	Based on YE 2009 revenue	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2009 revenue	Population Growth Rate
Land Development Fees	Based on YE 2009 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2009 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2009 revenue	Population Growth Rate
Business Tax Receipts	Based on projection provided by PZ&B	Population Growth Rate
Charges for Services		
Recreation	Based on detail of revenues by program	Population Growth Rate
Wycliffe	\$175 per computed acre + 25% surcharge	No increase projected to be conservative
Miscellaneous		
Fuel Sales	Based on YE 2009 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2009 revenue	No increase projected to be conservative
Other	Based on YE 2009 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on estimated 2% rate of return	No increase projected to be conservative
Transfer In from Utility	Based on allocation schedule	Utility Revenue Growth Rate
<b>Expenditures</b>		
General Government	Estimated by Department Heads	3% growth
Public Safety (Law Enforcement Only)	Contract Costs	3% growth
Physical Environment	Estimated by Department Heads	3% growth
Transportation	Estimated by Department Heads	3% growth
Culture and Leisure	Estimated by Department Heads	3% growth
Capital Outlay	Assumes only finishing projects currently in progress and those on the five-year CIP	Assumes only finishing projects currently in progress and those on the five-year CIP
Debt Service	Per debt service schedule	Per debt service schedule
All Other	Per contracts	3% growth

FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET						
	Budget	Five Year Projections				
	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
<b>Governmental Revenues</b>						
Taxes – Ad Valorem	\$14,435,635	\$12,368,000	\$12,403,000	\$12,809,000	\$13,227,000	\$13,654,000
Taxes – Non Ad Valorem	4,292,741	3,679,000	3,802,000	4,047,000	4,047,000	4,170,000
Franchise Fees	3,400,000	3,400,000	3,502,000	3,607,100	3,715,300	3,826,800
Local Communication Service Tax	2,767,000	2,767,000	2,850,000	2,935,500	3,023,600	3,114,300
Utility Taxes	3,138,000	3,138,000	3,232,100	3,329,100	3,429,000	3,531,900
Intergovernmental	8,378,670	4,983,700	5,120,700	5,266,000	5,423,900	5,586,600
Licenses and Permits	1,869,500	1,614,275	1,471,500	1,343,700	1,229,235	1,126,835
Charges for Services	1,591,100	1,567,685	1,606,789	1,647,321	1,689,214	1,732,609
Miscellaneous	1,005,107	337,366	342,686	348,165	353,805	359,622
Interest	1,558,000	963,700	787,140	649,832	536,381	512,939
Impact Fees	250,000	397,419	322,245	306,690	263,565	195,948
Transfers In - Debt Service	2,149,600	2,150,000	2,153,000	2,154,000	2,142,000	2,144,000
Transfers In - Other	10,537,553	14,358,478	16,059,071	18,909,806	20,831,635	22,764,474
Indirect Cost Allocation	3,823,831	2,621,000	742,630	764,909	787,856	811,492
Proceeds From Borrowing	-	-	-	2,880,000	-	-
<b>Total Revenues</b>	<b>\$59,196,737</b>	<b>\$54,345,623</b>	<b>\$54,394,862</b>	<b>\$60,998,122</b>	<b>\$60,699,491</b>	<b>\$63,531,519</b>
<b>Governmental Expenditures</b>						
Personal Services	\$18,226,308	\$19,115,424	\$20,053,441	\$21,043,048	\$22,087,085	\$23,188,543
Operating	17,108,181	17,108,181	18,374,498	19,723,895	20,696,784	21,725,528
Capital Outlay	11,516,554	4,964,157	4,143,349	4,883,837	4,136,684	4,580,983
Debt Service	2,149,600	9,155,438	1,212,624	1,213,617	1,209,233	1,207,614
Transfers	14,679,911	13,023,648	14,817,536	17,659,726	19,535,999	21,369,881
Change in Reserves	(4,483,817)	(9,021,224)	(4,206,585)	(3,526,001)	(6,966,292)	(8,541,030)
<b>Total Expenditures</b>	<b>\$59,196,737</b>	<b>\$54,345,623</b>	<b>\$54,394,862</b>	<b>\$60,998,122</b>	<b>\$60,699,491</b>	<b>\$63,531,519</b>

### FIVE-YEAR FORECAST OF OPERATING REVENUES AND EXPENDITURES



Note: Excludes Planning, Zoning, and Building and Surface Water Management

(1) Operating Revenues exclude proceeds from borrowing and interfund transfers.

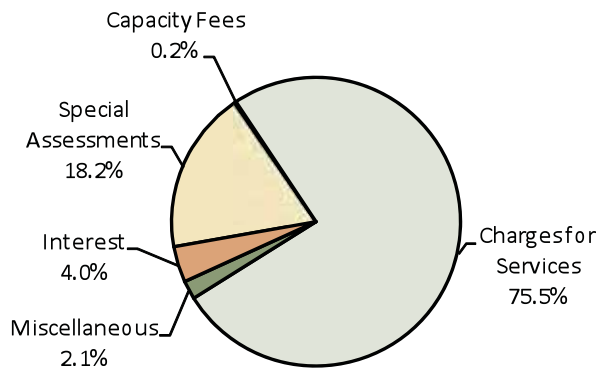
(2) Operating Expenditures include operating costs and capital outlay but exclude interfund transfers and projects related to borrowings.

## ENTERPRISE REVENUE SOURCES

Enterprise funds are used to account for all activities of the Solid Waste Collection and Recycling Services as well as the Water and Wastewater Utility System. An enterprise fund is a “stand-alone” set of accounts and is funded by user fees.

TOTAL REVENUES ENTERPRISE FUNDS					
	Actual 2005/2006	Actual 2006/2007	Adopted 2007/2008	Adopted 2008/2009	Adopted 2009/2010
Non Ad Valorem Assessment	\$4,480,265	\$2,528,523	\$2,664,322	\$3,326,404	\$3,435,808
Charges for Services	13,303,082	12,971,931	14,174,000	13,420,000	14,217,175
Capacity Fees	3,990,421	713,453	2,100,000	525,000	35,000
Intergovernmental Revenues	8,037,716	778,676	-	-	-
Miscellaneous Revenues	1,295,767	793,270	380,025	379,000	393,500
Interest	2,637,429	3,563,790	2,534,000	1,428,000	760,000
<b>Total</b>	<b>\$33,744,680</b>	<b>\$21,349,643</b>	<b>\$21,852,347</b>	<b>\$19,078,404</b>	<b>\$18,841,483</b>

### TOTAL ENTERPRISE FUNDS (EXCLUDING TRANSFERS IN)



## UTILITY SERVICES

The Village maintains and operates a Water and Wastewater Utility System, which is funded by utility rate revenue for water and wastewater usage and various user charges for related services. Debt service and operating expenses for the Water and Wastewater Utility System are paid strictly from utility rate revenue and user charges. Neither general governmental revenues nor non-ad valorem assessments are used to pay for the Water & Wastewater Utility System and vice versa. Standby revenues represent charges to developers for “readiness to serve”.

Water and wastewater revenues, which arise from the sale of water to customers and a monthly service charge for the collection of wastewater, total \$13,925,000 or approximately 74% of total enterprise revenues. These revenues are largely determined by customer growth and can be affected by weather.

<b>AVERAGE MONTHLY WATER AND WASTEWATER UTILITY RATES</b>					
	<b>Base Service</b>	<b>Consumption (per 1,000 gallons)</b>		<b>Average Customer</b>	<b>Total Monthly Billing</b>
		<b>Usage</b>	<b>Rate</b>		
Water	\$15.31	1-6,000	\$1.73	\$10.38	\$25.69
		6,001-15,000	2.58		
		15,001-25,000	3.46		
		Over 25,000	5.68		
Wastewater	14.60	1-8,000	1.61	12.88	\$27.48
		8,001-15,000	1.61		
<b>Total</b>	<b>\$29.91</b>			<b>\$23.26</b>	<b>\$53.17</b>

The above represents average monthly billing for the majority of residential customers (assuming average usage of 6,000 gallons for water and 8,000 gallons for wastewater), which comprises almost 95% of the customer base. Water and Wastewater utility rates were increased 7.5% for FY 2010.

### **SOLID WASTE COLLECTION AND RECYCLING SERVICES**

Effective October 1, 1998, the Village began operations of solid waste collection and recycling services via two contracts – one with a hauling company for operations and one with the Solid Waste Authority of Palm Beach County for the customer service function. Prior to September 30, 1998, the collection function was administered under an interlocal agreement with the Solid Waste Authority and accounted for in a Special Revenue Fund. As of October 1, 1999, all Solid Waste activities became accounted for in an Enterprise Fund. Revenues for solid waste collection and recycling services are primarily collected through non ad valorem special assessments. Budgeted net non ad valorem assessments for the 2010 fiscal year total \$3,435,808 or approximately 18% of total enterprise revenues.

The decision to assume direct administration of Solid Waste was based on an evaluation performed in November, 1997, which indicated the likelihood of substantial cost savings. Effective October 1, 2003, the Village of Wellington changed from a manual garbage/trash collection system to a fully automated system. The chart below compares the annual assessment rates, indicating the \$2 decrease for FY 2010 due to contract cost reductions.

SOLID WASTE ASSESSMENTS PER UNIT						
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	One Year Decrease
Residential Curbside Service	\$120.00	\$125.00	\$129.00	\$162.00	\$160.00	(\$2.00)
Residential Containerized Service	\$86.40	\$91.00	\$93.00	\$126.00	\$125.00	(\$1.00)

## ENTERPRISE EXPENDITURES

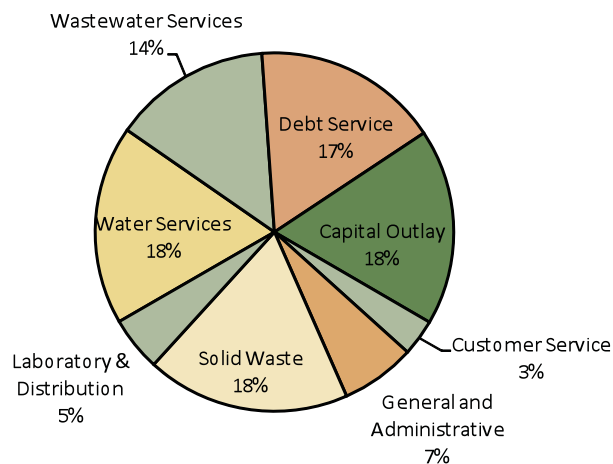
The direct operating expense (excluding debt service and capital outlay) of the Enterprise Funds Water, Wastewater and Solid Waste collection services have been budgeted to decrease approximately \$532,000 or 4% less than last fiscal year's operating expenses. This decrease is mainly due to the reduction in staffing.

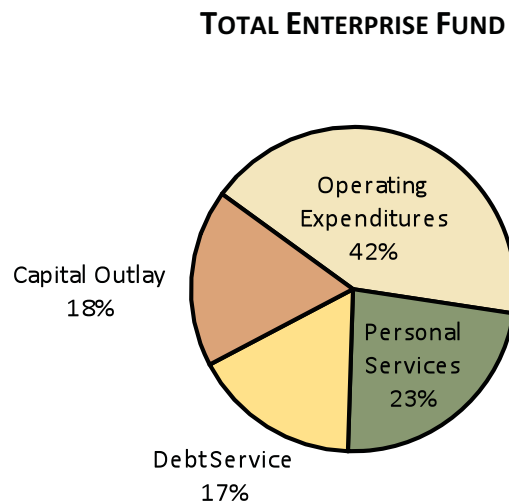
The following highlights the more significant increases in Enterprise Funds expenditures. Additionally, personal services, capital outlay and debt service are further discussed in separate sections of this document. As noted under the Basis of Accounting Section, capital outlay and debt service are reflected as a budgeted expenditure although both of these items are balance sheet items in the Village's Comprehensive Annual Financial Report, as required by GAAP.

<b>TOTAL EXPENDITURES ENTERPRISE FUNDS</b>					
	<b>Actual 2005/2006</b>	<b>Actual 2006/2007</b>	<b>Adopted 2007/2008</b>	<b>Adopted 2008/2009</b>	<b>Adopted 2009/2010</b>
Water Services	\$3,140,199	\$3,454,336	\$3,756,779	\$3,565,338	\$3,127,021
Wastewater Services	1,944,359	2,085,550	2,478,687	2,640,990	2,476,029
Laboratory	85,462	94,888	104,398	106,573	108,155
Water Distribution	483,068	504,565	601,253	628,083	744,910
Cash Management & Billing	613,149	702,906	727,922	739,528	574,379
General and Administrative	11,334	577,586	495,089	1,007,650	1,169,879
Solid Waste	8,269,501	2,004,307	2,229,187	3,235,907	3,191,858
Debt Service	3,024,759	2,983,800	2,976,500	2,946,100	2,921,100
Capital Outlay	-	24,621,918	8,582,485	11,865,238	3,079,736
<b>Total</b>	<b>\$17,571,831</b>	<b>\$37,029,856</b>	<b>\$21,952,300</b>	<b>\$26,735,407</b>	<b>\$17,393,067</b>

## EXPENDITURES BY FUNCTION

### TOTAL EXPENDITURES BY DEPARTMENT - ENTERPRISE FUNDS (EXCLUDING TRANSFERS OUT)



**EXPENDITURES BY CATEGORY**

No taxes or assessments are used to support utility operations; all expenditures are funded by the sale of utility services to customers. An annual rate study update is prepared to determine if revenues derived from user charges and connection fees are adequate to cover the operating and capital costs, including debt service.

**ENTERPRISE PROJECTIONS****UTILITIES**

This section contains the five year forecast of revenues and expenditures for the water and wastewater utility operations of the Village based on amounts reflected in the fiscal year 2010 budget and currently known future events for which estimates are available. The projections are largely based on growth and development assumptions, which were considered representative and reasonable for the purpose of projections in this budget.

**UTILITY GROWTH ASSUMPTIONS**

	<u>Actual</u> <u>2007/2008</u>	<u>Estimated</u> <u>2008/2009</u>	<u>Approved</u> <u>2009/2010</u>	<u>Five Year Projections</u>				
				<u>2010/2011</u>	<u>2011/2012</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>
Customers (average annual):								
# of Accounts <sup>(1)</sup>	19,834	19,701	19,351	19,463	19,828	20,073	20,166	20,259
Growth Rate	0.71%	-0.67%	-1.78%	0.58%	1.88%	1.24%	0.46%	0.46%
Annual Water Sales								
Gallons sold (000's)	1,698,797	1,668,200	1,640,363	1,651,410	1,683,982	1,709,942	1,723,892	1,738,028
Growth Rate <sup>(2)</sup>	-8.13%	-1.80%	-1.67%	0.67%	1.97%	1.54%	0.82%	0.82%
Utility Rates:								
Average Monthly Residential	\$50.18	\$52.71	\$56.63	\$60.88	\$65.44	\$68.72	\$72.15	\$75.76
User Charge (8,000 Gallons)								
Net Change	0.0%	5.0%	7.5%	7.5%	7.5%	5.0%	5.0%	5.0%

<sup>(1)</sup> Reflects accounts served; number of residential units and equivalent residential connections is higher

<sup>(2)</sup> Rate change based on combined water and wastewater revenue analysis

As indicated in the previous table, the current financial forecast model of the utility indicates that a minor adjustment in utility rates is required each year.

The projection of service area needs is critical, since rates and charges for such service account for the majority of the total revenues in any given fiscal year. To the extent growth does not materialize due to a decrease in development or reduced water sales due to such factors as increased customer awareness of the need for water conservation, the ability to meet the financial requirements of the utility may be dampened. The number of customers receiving service during the fiscal year 2010 was based on planning projections prepared by the Planning, Zoning & Building Department that were predicated on estimates of known or anticipated construction within the utility service area. As can be seen on the previous page, it is expected that the utility service area will incur some gradual growth during the next few years as the Village (existing service area) begins to approach a build-out situation. The amount of water and wastewater consumption was predicated on historical trends in water use, recognition of the recent addition of the Wellington Regional Mall, the assumed growth of the utility system, and more normalized weather patterns.



**UTILITIES FORECAST ASSUMPTIONS**

	<b>FY 2009/2010 Budget</b>	<b>Five Year Forecast 2011/2015</b>
<b>Revenues</b>		
Ad Valorem Taxes	Millage (2.50 mills) on tax base of \$6.1 billion per Tax Appraiser. Assumes 95% collections	Growth in tax base from new construction; reduction in assessed value through 2011; 3% annual growth thereafter
Non Ad Valorem Assessments		
Surface Water Management	Drainage assessment fee of \$175 from 25,795 units. Assumes 95% collections	Growth in projected non-ad valorem assessments rates
Franchise Fees		
Electric	Based on YE 2009 revenue + FPL fuel adjustment	3% Annual Growth after 2011
Utility Taxes		
Electric	Based on YE 2009 revenue	3% Annual growth after 2011
Gas	Based on YE 2009 revenue - 5% contraction	3% Annual growth after 2011
Communication Service Tax		
Cable TV	State Estimate	3% Annual growth after 2011
Telephone	State Estimate	3% Annual growth after 2011
Intergovernmental		
Half Cent Sales Tax	State estimate	3% Annual Growth after 2011
Gas Tax	State estimate	3% Annual Growth after 2011
State Rev Sharing Proceeds	State estimate	3% Annual Growth after 2011
Alcoholic Beverage License	State estimate	3% Annual Growth after 2011
Federal/State/County/Other		
Grants:		
Public Works – Grants	Arise from corresponding projects	No Projection to be conservative
Parks & Rec. – Grants	Arise from corresponding projects	No Projection to be conservative
Fines & Forfeitures	Based on YE 2009 revenue	Population Growth Rate
Permit Fees		
Building Permits	Based on projections provided by PZ&B	Building Projections
PZB Fees	Based on YE 2009 revenue	Population Growth Rate
Land Development Fees	Based on YE 2009 revenue	Population Growth Rate
Public Works Inspections	Based on YE 2009 revenue	Population Growth Rate
Licenses		
Burglar Alarms	Based on YE 2009 revenue	Population Growth Rate
Business Tax Receipts	Based on projection provided by PZ&B	Population Growth Rate
Charges for Services		
Recreation	Based on detail of revenues by program	Population Growth Rate
Wycliffe	\$175 per computed acre + 25% surcharge	No increase projected to be conservative
Miscellaneous		
Fuel Sales	Based on YE 2009 revenue	No increase projected to be conservative
Equipment Sales	Based on YE 2009 revenue	No increase projected to be conservative
Other	Based on YE 2009 revenue	No increase projected to be conservative
Impact Fees	Based on PZB Growth projections times rate	Population Growth Rate
Interest	Based on estimated 2% rate of return	No increase projected to be conservative
Transfer In from Utility	Based on allocation schedule	Utility Revenue Growth Rate
<b>Expenditures</b>		
General Government	Estimated by Department Heads	3% growth
Public Safety (Law Enforcement Only)	Contract Costs	3% growth
Physical Environment	Estimated by Department Heads	3% growth
Transportation	Estimated by Department Heads	3% growth
Culture and Leisure	Estimated by Department Heads	3% growth
Capital Outlay	Assumes only finishing projects currently in progress and those on the five-year CIP	Assumes only finishing projects currently in progress and those on the five-year CIP
Debt Service	Per debt service schedule	Per debt service schedule
All Other	Per contracts	3% growth

**FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET**  
**UTILITY ENTERPRISE FUND ONLY**

	Budget	Five Year Projections				
	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
<b>Revenues</b>						
Water	\$8,061,000	\$8,665,575	\$9,315,493	\$9,781,268	\$10,270,331	\$10,783,848
Wastewater	5,864,000	\$6,303,800	\$6,776,585	\$7,115,414	\$7,471,185	\$7,844,744
Standby	74,175	62,645	56,316	48,457	39,137	31,611
Penalty	200,000	220,000	220,000	220,000	220,000	220,000
Meters	-	40,000	40,000	40,000	40,000	40,000
Interest	700,000	144,446	166,726	175,923	174,324	172,554
Other	193,500	191,000	191,000	191,000	191,000	191,000
Capacity Fees & Restricted Income	35,000	234,000	294,450	467,148	465,220	465,220
<b>Total Revenues</b>	<b>\$15,127,675</b>	<b>\$15,861,466</b>	<b>\$17,060,570</b>	<b>\$18,039,210</b>	<b>\$18,871,197</b>	<b>\$19,748,977</b>
<b>Operating Expenditures</b>						
Water Treatment Plant	2,687,116	2,893,801	3,105,164	3,333,939	3,581,571	3,874,596
Water Distribution & Meter Services	1,184,815	1,370,991	1,448,769	1,530,933	1,616,276	1,706,376
Wastewater Treatment Plant	1,694,572	1,757,796	1,874,895	1,998,649	2,127,935	2,265,584
Wastewater Collections	781,457	818,720	868,213	921,349	978,436	1,039,060
Maintenance & Equip	513,205	465,089	491,750	520,128	550,349	582,324
Customer Service	574,379	519,544	542,622	566,996	592,755	619,607
Utilities Administration	640,674	775,455	817,488	862,010	909,186	958,944
Laboratory	108,155	113,478	119,991	126,926	134,315	142,134
Capital Outlay	3,079,736	4,962,754	3,699,510	9,554,086	7,112,444	3,500,000
Transfers Out	1,831,073	1,464,111	1,529,923	1,584,152	1,634,042	1,685,503
Non Departmental and Contingency	16,000	16,000	16,000	16,000	16,000	16,000
<b>Total Operating Expenditures</b>	<b>\$13,111,182</b>	<b>15,157,740</b>	<b>14,514,324</b>	<b>\$21,015,167</b>	<b>\$19,253,309</b>	<b>\$16,390,128</b>
<b>Non-Operating Expenditures</b>						
Debt Service	2,921,100	2,681,649	2,695,130	2,695,000	1,500,000	-
<b>Total Expenditures</b>	<b>\$16,032,282</b>	<b>\$17,839,389</b>	<b>\$17,209,454</b>	<b>\$23,710,167</b>	<b>\$20,753,309</b>	<b>\$16,390,128</b>
<b>Funds Available (Funds Required)</b>	<b>(\$904,607)</b>	<b>(\$1,977,923)</b>	<b>(\$148,884)</b>	<b>(\$5,670,957)</b>	<b>(\$1,882,112)</b>	<b>\$3,358,849</b>

## SOLID WASTE COLLECTION

This section contains the five year forecast of revenues and expenditures for the solid waste collection and recycling services of the Village based on amounts reflected in fiscal year 2010 budget and assumptions regarding events, which may occur in the future. The projections are largely based on growth requirements and anticipated changes in contracted collection services due to known changes in such contract.

SOLID WASTE GROWTH ASSUMPTIONS								
	Actual	Estimated	Approved	Five Year Projections				
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015
Customers (at year end)								
Residential Units	21,977	22,201	22,348	22,672	23,050	23,334	23,334	23,334
Annual Growth Rate	1.89%	1.02%	0.66%	1.45%	1.67%	1.23%	0.00%	0.00%
Rates (Annual \$ Assessment)								
Residential Curbside	129.00	162.00	160.00	166.00	175.00	183.00	193.00	202.00
Residential Containerized	93.00	126.00	125.00	130.00	137.00	144.00	151.00	159.00

Changes in inflation rates for various services, the cost of collection by the Village's approved franchise hauler, and the growth of the service area can affect annual cost levels and ultimately the rates charged for service. Each projection made in the forecast was based on the best information currently available, but actual costs and revenues in future years may be higher or lower than forecasted amounts, as changes in prevailing economic conditions or other circumstances influence actual financial outcomes.



## SOLID WASTE FORECAST ASSUMPTIONS

	<b>FY 2009/2010 Budget</b>	<b>Five Year Forecast 2011/2015</b>
<b>Revenues</b>		
Collection Fees	Assessed units per Adopted Tax Roll as of January 1, 2009, non-assessed customer growth based on Solid Waste Authority and Village PZ&B Department information and growth	Anticipated customer growth rates with changes in the assessed annual rate adjustment ranging from approximately \$6.00 to \$10.00 annually
Franchise Fees	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth	Represents 5% of fees paid by contract hauler per Exclusive Collection Agreement and projected customer growth
Miscellaneous Revenues	Projected Roll Off Occupational License Fees and anticipated construction and demolition roll off service fee revenue – estimated based new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and the service fees as provided by Contract Administrator	Projected Roll Off Occupational License Fees and anticipated construction and demolition roll off service fee revenue – estimated based on new customer forecast, assumed construction activity along State Road 7 corridor, continued renovation activity by existing residential and commercial accounts and service fees as provided by Contract Administrator
<b>Expenditures</b>		
Solid Waste Collection	Fees paid to contract hauler per bid for anticipated rates for residential service; recognizes increase in collection rates above fiscal year 2008/2009 levels based on amended contract for services as negotiated by Village. Rates applied to residential units and commercial accounts served	Fees paid to contract hauler reflect increase in rates based on five year schedule reflected in amended contract for services as negotiated by Village; expenses also increase due to service area growth
Billing and Collection Services	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues	Reflects 1) payments to Tax Collector of 1% and discount for early payment of 4% applied to assessed revenues and 2) allowance for bad debt (uncollectibles) expense at 3% of assessed revenues
Personal Services/Professional Services	Recognizes Village Solid Waste Management supervisor and maintenance worker to monitor collection contract and service. Professional services for fees paid for Contract Administration and legal expenses for program and based on anticipated program costs	Recognizes Village Solid Waste Management supervisor and maintenance worker to monitor collection contract and service and are projected based on anticipated cost in salaries (cost of living and merit). Professional services for fees paid for contract administration and legal expenses for program and are projected based on inflationary allowances
Other Operating Expenses	Miscellaneous expenses to account for other direct expenses	Miscellaneous expenses to account for direct expense. Increased by inflationary allowances
Transfers Out (Administration)	Based on cost allocation study	Based on cost allocation study, increased for inflation

**FIVE YEAR PROJECTIONS BASED ON CURRENT YEAR BUDGET  
SOLID WASTE COLLECTION FUND ONLY**

	<b>Budget 2009/2010</b>	<b>Five Year Projections</b>				
		<b>2010/2011</b>	<b>2011/2012</b>	<b>2012/2013</b>	<b>2013/2014</b>	<b>2014/2015</b>
<b>Revenues</b>						
Collection Fees	\$3,435,808	\$3,564,650	\$3,757,141	\$3,928,842	\$4,143,357	\$4,336,437
Collection Expense (contra revenue)						
Interest	60,000	60,000	63,000	66,150	69,458	72,930
Franchise Fees	200,000	210,000	210,000	210,000	210,000	210,000
Miscellaneous	18,000	20,000	20,000	20,000	20,000	20,000
Less: Revenues to Fund Reserves						
<b>Total Revenues</b>	<b>\$3,713,808</b>	<b>\$3,854,650</b>	<b>\$4,050,141</b>	<b>\$4,224,992</b>	<b>\$4,442,815</b>	<b>\$4,639,367</b>
<b>Operating Expenditures</b>						
Solid Waste Collection	2,979,000	\$3,068,370	\$3,160,421	\$3,255,234	\$3,352,891	\$3,453,477
Personal Services	151,008	155,538	160,204	165,011	169,961	175,060
Other Outside Services	8,500	8,755	9,018	9,288	9,567	9,854
Other Operating Expenses	53,350	54,951	56,599	58,297	60,046	61,847
Contingency						
Loan Repayment for Cart/Bin Purchases	125,567	129,334	133,214	137,210	141,327	145,567
Annual Bin Purchases						
Collections/Indirects/Other	225,506	225,000	225,000	225,000	225,000	225,000
Increase to Reserves	170,877	212,702	305,685	374,952	484,023	568,563
<b>Total Expenditures</b>	<b>\$3,713,808</b>	<b>\$3,854,650</b>	<b>\$4,050,141</b>	<b>\$4,224,992</b>	<b>\$4,442,815</b>	<b>\$4,639,367</b>



## FUND BALANCE

Fund balance is the difference between assets and liabilities reported in a governmental fund at the end of the fiscal year. Governments seek to maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates. Fund balance is also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unreserved fund balances in a government's general fund to evaluate a government's creditworthiness. Rating agencies favor higher levels of fund balance, although taxpayers and citizen's groups can consider high levels excessive.

Over past years, the Village has been able to generate healthy reserves through growth management, strategic planning, and cost containment. The goal of the Village is to use surplus reserves in ways that positively affect its financial plan while avoiding property tax increases.

The Village decided to use some of its surplus reserves as follows:

- To fund capital projects on a pay-as-you-go basis
- To maintain operations at high level in tough economic times
- To fund a millage rate stabilization account to offset the need for future millage rate increases
- To establish a health insurance reserve to defray those rising costs
- To supply funds for renewal and replacement of capital projects and equipment
- To reserve \$3 million for possible future storm event expenditures
- To fully fund Other Post Employment Benefits (OPEB)

The following charts show the projected fund balances for fiscal year 2010. Notable changes in fund balance are projected in the following funds:

- PZ & B Operations: Appropriation of \$947,000 to fund current operations.
- Parks & Recreation: A decrease of \$1,392,500 to offset revenue losses due to economic influences.
- Gas Tax Capital and Road Impact Funds: \$637,700 appropriation of fund balance to improve roadways and provide sufficient funding of debt service.



**FUND BALANCE – GOVERNMENTAL OPERATING & DEBT SERVICE FUNDS**

	General Fund	Special Revenue Funds	
		Planning, Zoning & Building	Surface Water Management
Projected Equity at 9/30/09	\$25,330,499	\$5,282,956	\$1,432,602
2009/2010 Budget Additions:			
Revenues	43,830,208	3,154,000	4,662,841
Expenditures	(43,830,208)	(4,101,011)	(4,666,274)
Total Depreciation			
<b>Estimated Equity at 9/30/2010</b>	<b>\$25,330,499</b>	<b>\$4,335,945</b>	<b>\$1,429,169</b>
Less: Reserved Balances			
Encumbrances/Contractual Commitments	(711,140)	(66,997)	(16,153)
Prepays and Other Assets	(360,768)		
Rate Stabilization, Disasters & Insurance	(5,906,078)		
Designated for Grants & Expenditures	(5,000,000)	(3,549,428)	
Debt Service			
<b>Estimated Available at 9/30/10</b>	<b>\$13,352,513</b>	<b>\$719,520</b>	<b>\$1,413,016</b>

**FUND BALANCE – GOVERNMENTAL CAPITAL & ENTERPRISE FUNDS**

	Capital Project Funds		
	Recreation Impact Fees	Gas Tax Road Capital	Road Impact Fees
Projected Equity at 9/30/09	10,933,487	7,441,834	7,671,364
2009/2010 Budget Additions:			
Revenues	1,310,513	5,859,907	186,000
Expenditures	(2,813,633)	(5,525,754)	(489,561)
Total Depreciation			
<b>Estimated Equity at 9/30/2010</b>	<b>\$9,430,367</b>	<b>\$7,775,987</b>	<b>\$7,367,803</b>
Less: Reserved Balances			
Investment in Capital, net of related debt			
Encumbrances/Contractual Commitments			
Restricted for Capital Expenditures	(9,430,367)	(7,775,987)	(7,367,803)
<b>Estimated Available at 9/30/10</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Special Revenue Funds		Debt	Total
Parks & Recreation	Gas Tax Road Maintenance	Service Fund	Governmental Funds
\$4,625,616	\$1,057,026	\$75,126	\$37,803,825
2,179,500	2,151,112	2,149,600	\$58,127,261
(3,572,039)	(2,151,112)	(2,149,600)	(\$60,470,244)
<b>\$3,233,077</b>	<b>\$1,057,026</b>	<b>\$75,126</b>	<b>\$35,460,842</b>
(33,089)			(\$827,379)
			(\$360,768)
			(\$5,906,078)
			(\$8,549,428)
		(75,126)	(\$75,126)
<b>\$3,199,988</b>	<b>\$1,057,026</b>	<b>\$0</b>	<b>\$19,742,063</b>

Governmental Capital	Total Governmental Capital Funds	Total Enterprise Funds
19,333,579	\$45,380,264	\$145,824,725
3,341,025	\$10,697,445	18,876,483
(3,341,025)	(\$12,169,973)	(16,144,404)
		(4,445,000)
<b>\$19,333,579</b>	<b>\$43,907,736</b>	<b>\$144,111,804</b>
		(97,900,000)
		(102,819)
(19,333,579)	(\$43,907,736)	(29,920,058)
<b>\$0</b>	<b>\$0</b>	<b>\$16,188,927</b>

In years past, the Council established a target for reserves between 23% and 27% of budgeted expenditures and has generally set tax rates, in the last few years, to maintain these reserves at around 25%. This means that the Village has, historically, targeted to have roughly \$8 million to \$10 million in undesignated funds that are not programmed for specific expenditures. The reserves are generally considered a necessary function of sound fiscal management for a variety of reasons. The Village must continue to have a buffer to enable us to continue the same service levels while adjusting staff/operations as a result of any shifts in the economy or annual unforeseeable events such as:

- A time lag in the first fiscal quarter in the collection of property taxes (including assessments) in each year
- Unforeseen activities and regulatory mandates during the course of the year
- Natural disasters, such as hurricanes; these can not only affect spending, but tend to impact the local and even national economy, thereby affecting revenues
- Elastic revenues: roughly 50% of the Village's revenues are elastic that are based on economic factors and growth estimates that can easily deviate from projections
- Increases in expenditures: there exists a potential for increases to anticipated expenditures based on bid results, litigation, contract renewals, additional services, etc
- There could be a significant gap in the timing of the receipts of borrowed funds, intergovernmental revenues, and other sources of funds.



## Debt Administration

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The Village's outstanding debt as of September 30, 2009 consists of the following:

<b>General Governmental Debt</b>	
Public Service Tax Revenue Bonds, Series 1999	\$305,000
Public Service Tax Revenue Refunding Bonds, Series 2005	9,645,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2001A)	4,200,000
Florida Municipal Loan Council (FMLC) Bond Pool (Series 2002C)	4,935,000
<b>Total General Governmental Debt</b>	<b>\$19,085,000</b>
<b>Business Fund Debt</b>	
2003 Water & Sewer Revenue Bonds (AAA Rating)	<b>\$11,425,000</b>
<b>Total Debt</b>	<b>\$30,510,000</b>

The Village had made it a practice to fund most capital outlay over the years — with the exception of the initial infrastructure (roads, drainage, and utilities plants) — through current operating budgets rather than through long-term financing. However, during the 1999 fiscal year, Council approved the issuance of Communication Service Tax Revenue Bonds to provide funds for construction of infrastructure and recreational projects under the 1999– 2004 Capital Improvement Plan. Additionally, the bond issuance was used to repay a \$4.6 million promissory note for the construction of Village Park, Phase I.

The Village first joined the Florida Municipal Loan Council (FMLC) Bond Pool for financing of capital projects scheduled in fiscal year 2002 and fiscal year 2004. The proceeds were deposited in an account for the Village of Wellington with the FMLC's trustee, administered by the Florida League of Cities.

In August 2003, the Water and Sewer Refunding Bonds were refinanced. Because of the favorable tax-exempt interest rates available in the market at the time, the Village was able to refinance the Series 1993 Bonds and realize a total net present value savings of approximately \$1.4 million over the life of the bonds which represents an average annual savings in debt service payments of over \$498,000. The Government Finance Officers Association recommends that issuers refund their existing bonded debt only when the savings fall within a range of 3-5% of the amount of the bonds being refunded. This refunding allowed the Village to achieve an approximate savings of 6.45%. Also included in the bond issue:

- Refund all of the Water and Sewer Revenue Refunding Bonds, Series 1993, which were outstanding in the aggregate principal amount of \$21,890,000
- Finance land purchase and capital costs for reuse treatment project
- Pay costs and expenses relating to the issuance of the 2003 bond, including payment of the premiums for a Bond Issuance Policy and a Reserve Account Insurance Policy

In May 2005, a portion of the Public Service Tax Revenue Bonds, Series 1999, was refinanced to reduce future debt service payments by \$736,485.

During fiscal year 2005, projects were reevaluated and shifted to maximize funding availability with project time lines. New projects and revised cost estimates enabled staff to re-prioritize projects. Outstanding general governmental debt has been re-allocated for the funding of the following projects:

**PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 1999**

- Wellington Community Center
- Tiger Shark Cove
- Village Park – Phase II
- Lake Worth Road
- Maintenance / Storage Building
- Little Ranches Access Road
- 120th Street Paving
- 12th Fairway Road Reconstruction
- Refinance Village Park
- Wellington Trace Bike Path
- Equestrian Improvements
- Village Park Gym

**FLORIDA MUNICIPAL LOAN COUNCIL REVENUE BONDS, SERIES 2001A**

- South Road Reconstruction
- Mechanics Shop
- Minto Baseball – Phase I

**FLORIDA MUNICIPAL LOAN COUNCIL REVENUE BONDS, SERIES, 2002C**

- Pierson Road Reconstruction
- Pierson Road / Mall by-pass
- Pierson Road ROW
- South Shore Boulevard
- Equestrian Improvements



The following provides a summary of debt service requirements for the Village's bonds:

**ANALYSIS OF DEBT SERVICE REQUIREMENTS  
AS OF SEPTEMBER 30, 2009**

	Public Service Tax Revenue		Public Service Tax Revenue		FMLC	Bond	FMLC	Bond	Total	
	Bonds	Series	Bonds	Series	Pool	(Series	Pool	(Series	Government	W & S Revenue
	1999		2005		2001 A)		2002 C)		Bonds	Bonds
Issue Date	1999		2005		2001		2002			2003
Retirement	2010		2019		2021		2022			2013
Original Debt	\$15,670,000		\$9,995,000		\$5,605,000		\$6,290,000		\$37,560,000	\$22,355,000
Outstanding Principal	\$305,000		\$9,645,000		\$4,200,000		\$4,935,000		\$19,085,000	\$11,425,000
Interest Rate	4.10 - 5.25%		3.73%		3.25 - 5.25%		3.00 - 5.25%			2.00 - 5.00%
Annual Debt Service Requirements:										
2010	319,487		889,759		440,950		499,288		2,149,484	2,752,474
2011	-		1,209,990		443,825		496,288		2,150,103	2,739,549
2012	-		1,212,539		441,075		499,063		2,152,677	2,745,889
2013	-		1,213,782		442,700		497,663		2,154,145	2,745,065
2014	-		1,208,720		438,344		493,988		2,141,052	1,530,000
Thereafter	-		6,052,724		3,503,256		4,446,031		14,002,011	-
<b>Total</b>	<b>\$319,487</b>		<b>\$11,787,514</b>		<b>\$5,710,150</b>		<b>\$6,932,321</b>		<b>\$24,749,472</b>	<b>\$12,512,977</b>

*Note: Any difference between the annual debt service requirements shown above and the total amounts budgeted for debt service arises from funding of compensating balance requirements.*

<b>TOTAL GENERAL GOVERNMENTAL DEBT SERVICE</b>			
	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2010	\$1,325,000	\$824,484	\$2,149,484
2011	1,385,000	765,103	2,150,103
2012	1,445,000	707,677	2,152,677
2013	1,505,000	649,145	2,154,145
2014	1,555,000	586,052	2,141,052
Thereafter	11,870,000	2,132,011	14,002,011
<b>Total</b>	<b>\$19,085,000</b>	<b>\$5,664,472</b>	<b>\$24,749,472</b>

In Florida, there is no legal debt limit. All general obligation debt pledging payment from ad valorem taxes must be approved by referendum, unless it is to refund outstanding debt. Article VII, Section 12 of the Florida State Constitution states "Counties, school districts, municipalities, special districts and local governmental bodies with taxing powers may issue bonds, certificates of indebtedness or any form of tax anticipation certificates, payable from ad valorem taxes and maturing more than twelve months after issuance only to finance or refinance capital projects authorized by law and only when approved by vote of the electors..." The Village has no general obligation debt outstanding.

**TOTAL ENTERPRISE DEBT SERVICE**

	<b>Principal</b>	<b>Interest</b>	<b>Total Debt Service</b>
2010	\$2,335,000	\$417,474	\$2,752,474
2011	2,420,000	319,549	2,739,549
2012	2,535,000	210,889	2,745,889
2013	2,635,000	110,065	2,745,065
2014	1,500,000	30,000	1,530,000
<b>Total</b>	<b>\$11,425,000</b>	<b>\$1,087,977</b>	<b>\$12,512,977</b>

**NET GOVERNMENTAL DEBT PER CAPITA**

<b>Year</b>	<b>Population</b>	<b>Bonded Debt</b>	<b>Less Amount Available in Debt Service Fund</b>	<b>Net Debt</b>	<b>Net Debt Per Capita</b>
2001	40,749	14,700,000	354,892	14,345,108	352
2002	42,319	19,760,000	665,538	19,094,462	451
2003	46,208	25,290,000	236,107	25,053,893	542
2004	49,582	24,305,000	45,692	24,259,308	489
2005	53,429	23,855,000	83,069	23,771,931	445
2006	55,564	22,740,000	75,045	22,664,955	408
2007	55,259	21,570,000	75,065	21,494,935	389
2008	55,076	20,245,000	75,223	20,169,777	366
2009	55,010	19,085,000	75,226	19,009,774	346
2010	55,560	17,760,000	75,226	17,684,774	318

**ANNUAL DEBT SERVICE EXPENDITURES TO TOTAL EXPENDITURES**

<b>Year</b>	<b>Annual Debt Service Expenditures</b>	<b>Governmental Funds Expenditures</b>	<b>Debt Service as % of Expenditures</b>
2001	1,530,000	47,842,176	3%
2002	1,909,350	51,504,502	4%
2003	2,993,350	62,773,896	5%
2004	3,075,000	67,006,919	5%
2005	2,220,000	67,892,048	3%
2006	2,199,600	71,349,882	3%
2007	2,157,404	85,437,937	3%
2008	2,149,484	87,868,187	2%
2009	2,153,567	73,824,712	3%
2010	2,149,484	59,196,737	4%

*Note: Includes limited obligation bonded debt and notes payable*

All applicable debt covenants such as ratios of net income to debt service, sinking funds and insurance coverage have been met or exceeded. The Bond Resolution, which authorized the issuance of the outstanding utility revenue bonds, includes a rate and debt service covenant which requires the Village to provide, in each fiscal year, net revenue adequate to pay at least 110% of the annual debt service requirement for the existing bonds and any additional bonds issued thereafter. Based on the projections contained in the fiscal year 2009 budget, the Village is in compliance with the covenant as illustrated below:

**REVENUE BOND COVENANT COMPLIANCE  
(UTILITY SYSTEM ENTERPRISE FUND)**

	<b>Projected Fiscal Year 2008/2009</b>	<b>Budget Fiscal Year 2009/2010</b>
Total Utility Revenues <sup>(1)</sup>	\$14,932,600	\$14,392,675
Operating Expenses <sup>(2)</sup>	8,013,574	8,200,373
<b><i>Net Revenues Available for Debt Service</i></b>	<b><i>\$6,919,026</i></b>	<b><i>\$6,192,302</i></b>
Required Debt Service	\$2,767,424	\$2,752,474
Debt Service Coverage:		
Achieved	2.50	2.25
Required	1.10	1.10

(1) Amounts shown are operating revenues only

(2) Amounts shown exclude depreciation, amortization, and debt service



## ***Analysis of Financial Indicators***

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The Village has an important responsibility to its residents to carefully account for public funds, to manage municipal finances wisely and to plan adequate funding of services desired by the public, including the provision and maintenance of public facilities. At this stage of development in the Village's Comprehensive Plan, with the slowed growth and approaching build-out, the Village needs to ensure that it is capable of adequately funding and providing local government services needed by the community. This analysis of financial indicators is designed to evaluate the fiscal stability of the Village based on the following objectives for fiscal performance:

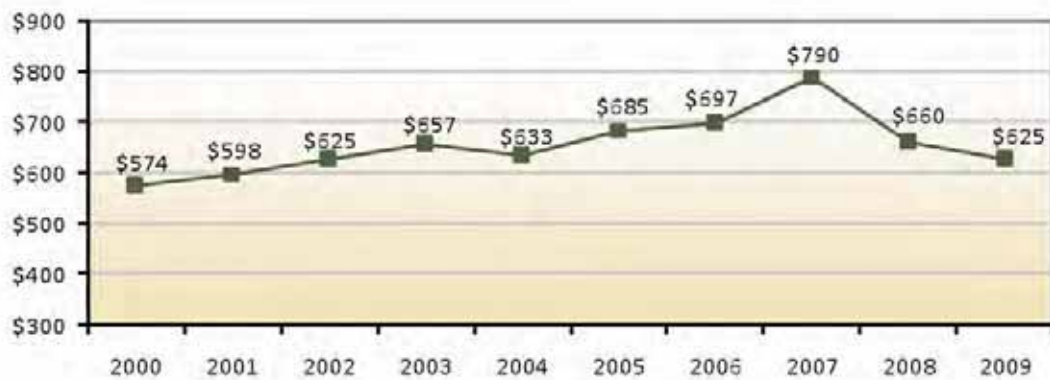
- To protect the Council's policy-making ability by ensuring that important policy decisions are not controlled by financial problems or emergencies
- To enhance the Council's policy-making ability by providing accurate information on service costs
- To assist in the sound management of the Village government by providing accurate and timely information concerning financial conditions
- To provide sound principles to guide the important decisions of Council and management which have significant fiscal impact
- To set forth operational principles which minimize the cost of local government, to an extent consistent with services desired by the public and which minimizes financial risk
- To employ revenue policies which prevent undue or unbalanced reliance on specific revenues, especially property taxes, which distribute the cost of municipal services fairly and which provide adequate funds to operate desired programs
- To provide essential public facilities and prevent deterioration of existing Village facilities and its capital infrastructure
- To protect and enhance the Village's credit rating and prevent default on any municipal borrowings
- To insure the legal use of all Village funds through an adequate system of financial accountability and internal control

The study period for this analysis covers fiscal year 2000 through fiscal year 2009. The source for most of the data presented for the period through September 30, 2008 is the Village's Comprehensive Annual Financial Report (CAFR). Information presented for the period October 1, 2008 through September 30, 2009 is from unaudited Finance Department records whereas information for fiscal year 2010 is from the adopted budget for the coming year.

The following table of selected indicators summarizes this analysis of the Village's present financial condition:

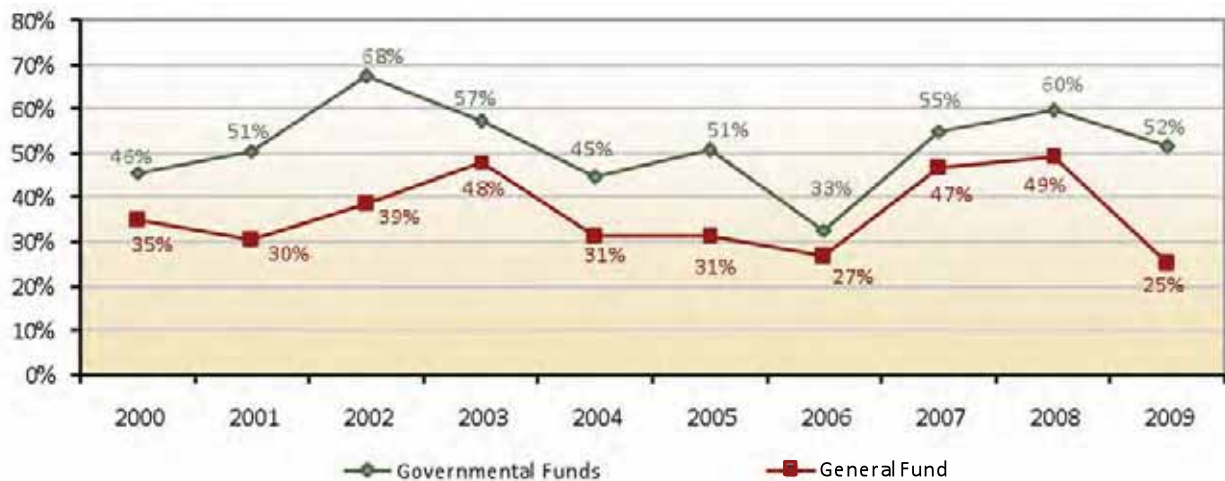
GOVERNMENTAL REVENUES		
Financial Indicator	Indicator Characteristics	Village Characteristics
Revenues per Capita	Decline means reductions in available revenues if population increasing while revenues declining	Revenues per capita have decreased over the past two years due to state-wide property tax reform, decreasing property values, and the effects the recession has had on consumer spending.
Unreserved Fund Balance	Percentages decreasing over time may indicate unstructured budgets that could lead to future budgetary problems for the local government even if the current fund balance is positive.	Unreserved fund balances have been very healthy for the study period. Future revenues and spending will have to be monitored closely to ensure that reserve levels do not drop to inadequate levels.
Intergovernmental Revenue	Over dependence can be a problem if sources are reduced or disappear	There has been no indication of increasing dependence on these revenue types over the study period. The Village is being proactive in an attempt to maximize its share of grant revenues.
Elastic Tax Revenues	Over dependence on elastic tax revenues (revenues that are sensitive to economic change) leads to over reliance on monies that respond to economic fluctuations	Elastic revenues have decreased to roughly 13% of revenues and are expected to remain relatively stable in the short-term horizon. Therefore, over dependence on elastic tax revenues is not an issue
Property Tax Revenues	A major dollar decline in this primary revenue source will lead to severe operating restraints	Property tax revenue has consistently grown annually through 2007 due to population increases and an increase in property values. Property tax revenues have decreased since 2007 due to state-wide property tax reform, and property values that have decreased over 20% since 2007. Collection rates have decreased slightly as foreclosures and vacancies continue to erode the local economy.
Revenue Surpluses or Shortfalls	Continuous major discrepancies would indicate a declining economy, inefficient collection systems, and/or inaccurate estimating techniques. Surpluses generally increase available reserves or fund balances	Actual revenues have exceeded budget each year since incorporation. Since the economy has had an adverse effect on the Village, prudent revenue estimates have become even more important. The Village continues to monitor/revise revenue estimating techniques to ensure that revenue shortfalls do not occur.
GOVERNMENTAL EXPENDITURES		
Financial Indicator	Indicator Characteristics	Village Characteristics
Expenditures per Capita	An increase in expenditures with a decrease in population indicates possible problems controlling costs	Per capita expenditures increased from 2003 through 2007. In response to property tax reform and the current economic downturn, Village-wide spending has decreased since 2007.
Capital Outlay	This ratio is a rough indicator of whether equipment is adequately replaced. The ratio is likely to remain constant	Capital outlay has remained relatively consistent throughout the early part of the study period, spiking in those years marked by major project initiatives. The decline in 2008 and 2009 is attributed to a prioritization of all capital projects. This prioritization resulted in numerous capital projects either being delayed or eliminated.
Fixed Costs (Debt Service)	Increasing level of fixed costs indicates less freedom for local officials to adjust expenditures in response to economic change	Fixed costs have been stable relative to an increasing level of operating expenditures
ENTERPRISE ACTIVITIES		
Financial Indicator	Indicator Characteristics	Village Characteristics
Operating Results	Enterprise operating results are important because enterprise fund programs are expected to function as if they were commercially operated private entities (e.g., recover costs through user charges)	The Utility Enterprise Fund and the Solid Waste Fund display continuously positive operating results through 2008. The spike in fiscal years 2004 through 2006 Solid Waste expenses relates to debris removal following active hurricane seasons during 2004 and 2005. Solid waste assessment rates increase in conjunction with the annual CPI, thus enabling the solid waste fund to maintain positive operating results. For fiscal year 2010, water/wastewater rates will increase 7.5%. Future water/wastewater rate increases will be necessary to maintain positive operating results.
Liquidity	Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls	The liquidity of enterprise activities has remained very strong throughout the study period

### REVENUES PER CAPITA IN CONSTANT DOLLARS ALL GOVERNMENT FUNDS



The chart above examines total per capita operating revenue in the governmental funds. The figures are adjusted for inflation and presented in constant dollars. The increase through 2007 is related to population growth (approximately doubling in the past 10 years) and increasing property values that resulted in increased tax collections. As the local, state, and national economy has slowed significantly, foreclosures and home vacancies have increased while the population growth has slowed. Coupled with state-wide property tax reform, voter enacted doubling of the homestead exemption, reductions in building activity and reductions in state shared revenues, further decreases in revenues per capita may be anticipated. The decrease in 2008 and 2009 is related to recently enacted property tax reform which reduced ad valorem tax collections by approximately \$2.5 million and reduced state revenue sharing proceeds by over \$1 million. In addition, due to the housing market crisis, building permit revenues and impact fee collections have decreased approximately \$1.4 million.

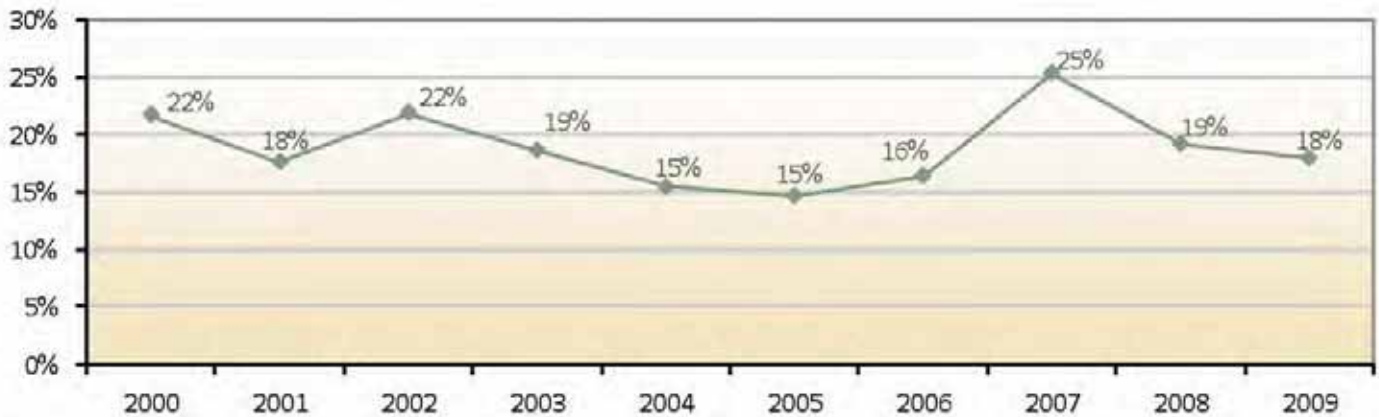
### UNRESERVED FUND BALANCE AS A PERCENTAGE OF TOTAL EXPENDITURES



The chart above examines the amount of unreserved fund balance for governmental funds and the general fund as a percentage of total expenditures in the governmental funds. The Village's goal is to maintain 23% to 27% of total expenditures as unreserved fund balance in the governmental funds. As shown in the chart, during times of growth (1999 – 2006) and during economic downturns (2007 – current), the Village has been

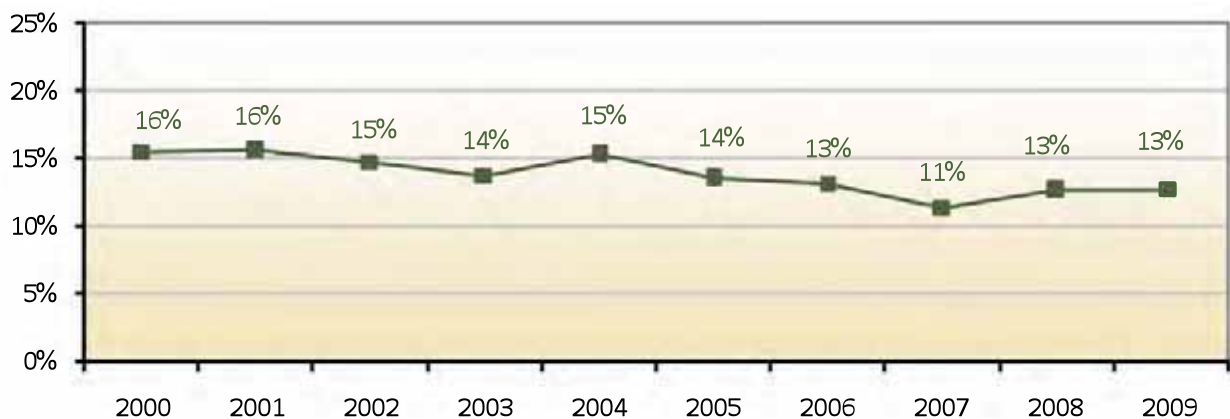
able to either maintain or exceed the unreserved fund balance goal. This has been achieved due to large population increases during the growth period and prudent budgeting and spending practices during recent economic downturns.

### INTERGOVERNMENTAL REVENUES AS A PERCENTAGE OF TOTAL REVENUES



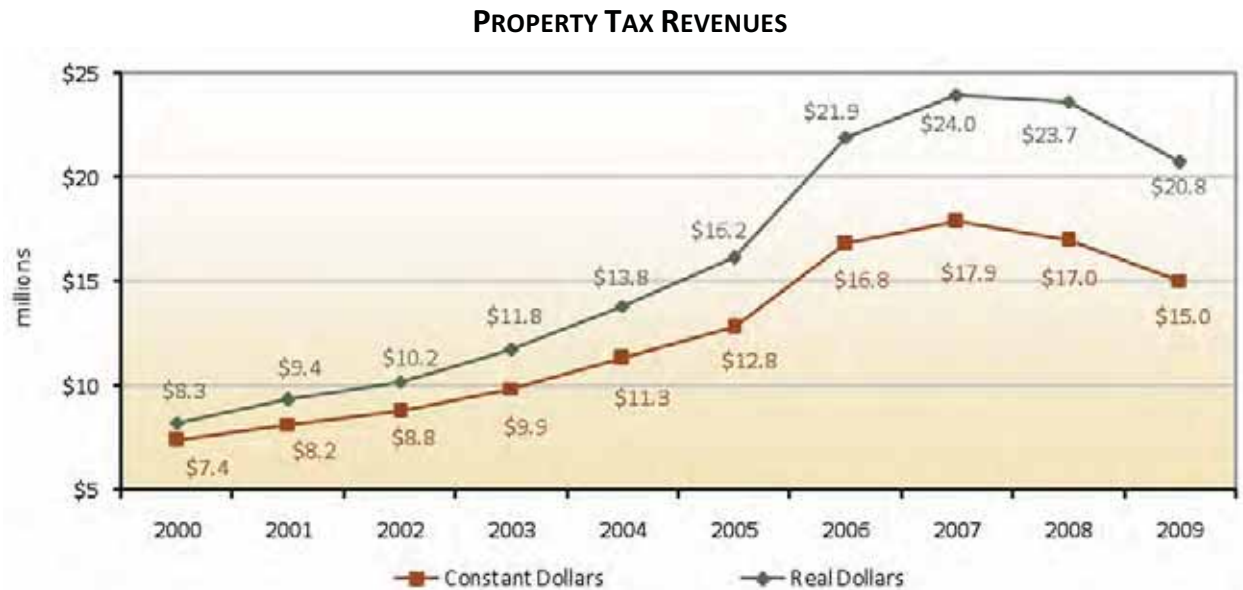
This chart examines the level of revenues received from other governmental agencies, including grants for specific projects, as a percentage of total revenues of the Governmental Funds. Intergovernmental revenues are susceptible to the overall economy. As the economy of the State of Florida has declined, so too has the Village's portion of state shared revenues, half-cent sales tax, and local option fuel taxes. Conservative budget estimates have been utilized to ensure that the Village is not overly dependent on Intergovernmental revenues that may not be realized due to declining economic conditions. Currently, the Village is being proactive in an attempt to maximize grant revenues for various projects. Intergovernmental revenues are closely monitored to ensure that the Village is managing its share of Intergovernmental revenues properly.

### ELASTIC TAX AS A PERCENTAGE OF TOTAL REVENUES



State shared revenues, half-cent sales tax, and local option fuel taxes are primarily dependent on consumer spending. These revenues are sensitive to changing economic conditions and are considered to be elastic revenues. During periods of economic growth, consumer spending increases, thus elastic revenues increase.

During periods of economic contraction and decreased consumer spending, these revenues decrease. Conservative budget estimates have been utilized to ensure that the Village is not overly dependent on these revenues as they may not be realized due to declining economic conditions. These revenues are closely monitored to ensure that the Village is managing its share of these revenues properly. These revenues have been approximately 11-16% of total Governmental revenues since 2000.



Property tax revenue is the single greatest source of revenue for most any municipality in the State of Florida. This chart reflects property tax revenues in constant dollars, adjusted for CPI, and real dollars. Assessed taxable value, ad-valorem millage rates, and non ad-valorem assessment rates are the determining factors for property tax revenues. As a result of the sub-prime mortgage crisis, housing foreclosures have increased significantly within the Village negatively impacting the Village as property values continue to decline. Further decreases in property tax revenue are anticipated due to recently enacted state-wide property tax reform that limits the maximum allowable millage rate and declining property values that have resulted from the large increase in foreclosed properties.



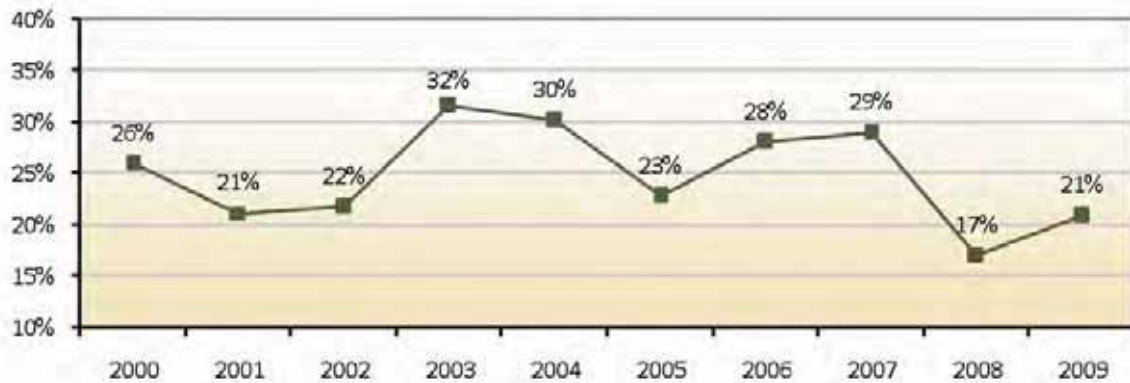
This chart examines the differences between budgeted revenue and actual revenue received during the fiscal year in the Governmental Funds. Revenue surpluses generally will increase available reserves and fund

balance. Any revenue shortfalls or large declines in revenue surpluses would indicate a declining economy, inefficient collection systems, inaccurate revenue estimating techniques, or unreasonably high revenue estimates being made to accommodate political pressures. Historically revenues have been conservatively budgeted, which has led to the large revenue surpluses over the years. As the economy has declined in recent years, actual revenues have decreased resulting in less revenue surpluses. This trend should continue for the foreseeable future. The Village continues to monitor/revise revenue estimating techniques to ensure that revenue shortfalls do not occur.

### TOTAL EXPENDITURES PER CAPITA IN CONSTANT DOLLARS

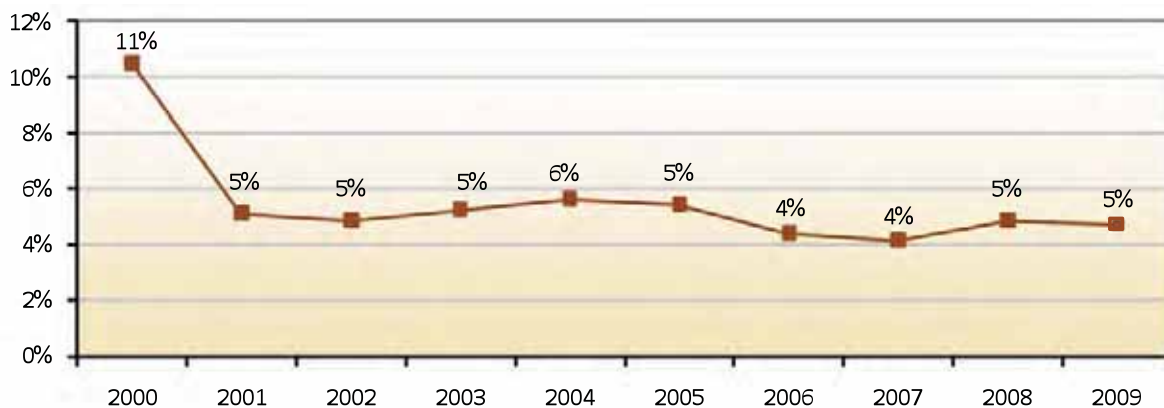


This chart examines expenditures in constant dollars on a per capita basis and on a per household basis. Per capita expenditures have increased from 2003-2007 due to the annual increase in expenditures being greater than the population growth within the Village. Since 2007, population growth has slowed, Village-wide spending has decreased, and per capita expenditures have decreased. Numerous personnel positions and capital projects have either been frozen or eliminated since 2007, thus resulting in decreased spending levels.

**CAPITAL OUTLAY AS A PERCENTAGE OF OPERATING EXPENDITURES**

This chart represents total capital outlay expenditures as a percentage of total operating expenditures in the Governmental Funds. Capital outlay items include large capital projects that require Council approval and fixed assets that have a useful life greater than one year and that have an initial cost above \$1,000. Capital outlay can fluctuate based on approved projects and multi-year projects. Short-term (one to three years) declines in the ratio may indicate that capital needs are temporarily satisfied. A decline over three or more consecutive years may indicate that capital outlay expenditures are being deferred, which can lead to future funding issues. The decline in 2008 and 2009 is attributed to a prioritization of all capital projects. This prioritization resulted in numerous capital projects either being delayed or eliminated.

**FIXED COSTS (DEBT SERVICE)  
AS A PERCENTAGE OF OPERATING EXPENDITURES**

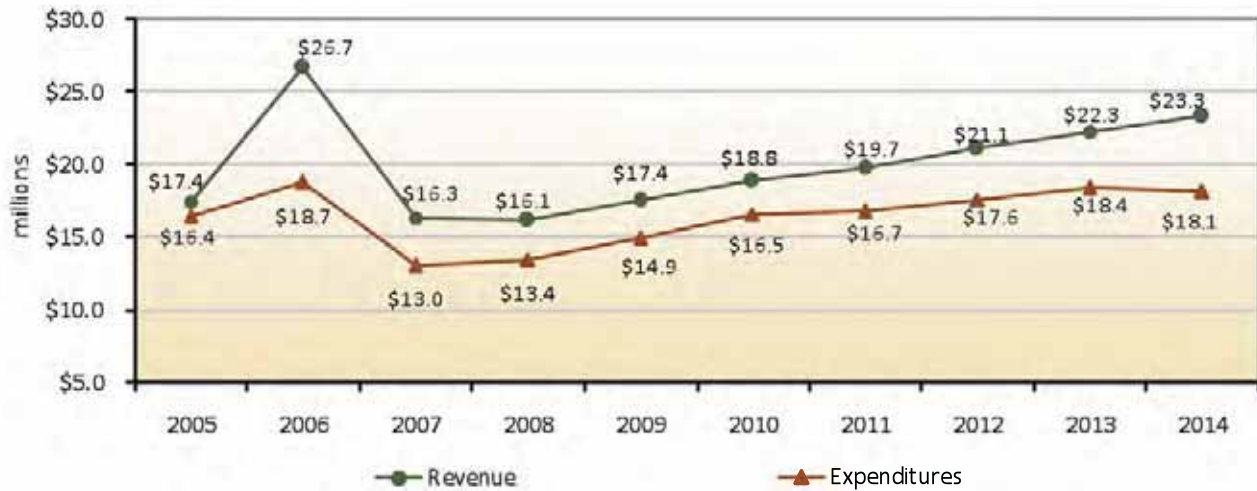


This chart details the Village's debt service expenditures as a percentage of total operating expenditures in the Governmental Funds. Debt service costs become especially important during periods of economic decline, since debt service expenditures are usually unaffected by a reduction in service levels. As illustrated, debt service expenditures have been stable relative to an increasing level of operating expenditures. As of now, there are no plans to issue any additional debt.

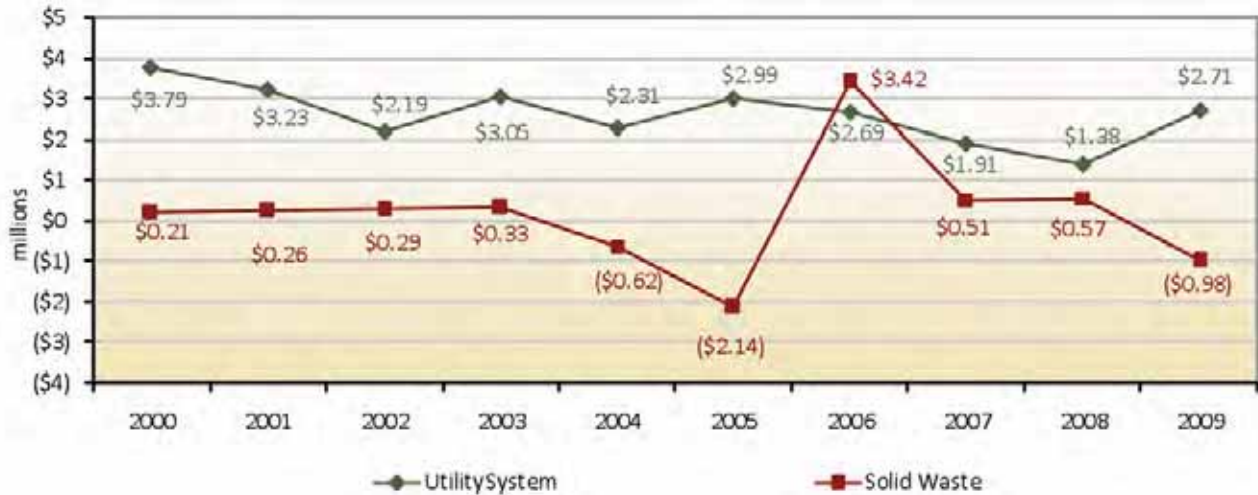
## ENTERPRISE ACTIVITIES

The Enterprise Funds are shown separately because they are essentially quasi-private corporations that collect fees as a source of revenue and, therefore, more closely resemble private corporations. They function as if they were commercially operated private entities. Therefore, the costs (expenses, including depreciation) of providing goods and services are to be recovered through user charges. When times become difficult, local governments can increase taxes to support the General Fund. However, for enterprise operations, managers must raise user fees or rates, and revenues could actually drop if consumers choose to reduce their use of the service. The Village's Enterprise Funds are used to account for the operations of the Water and Wastewater Utility System and the Solid Waste Collection and Recycling Services.

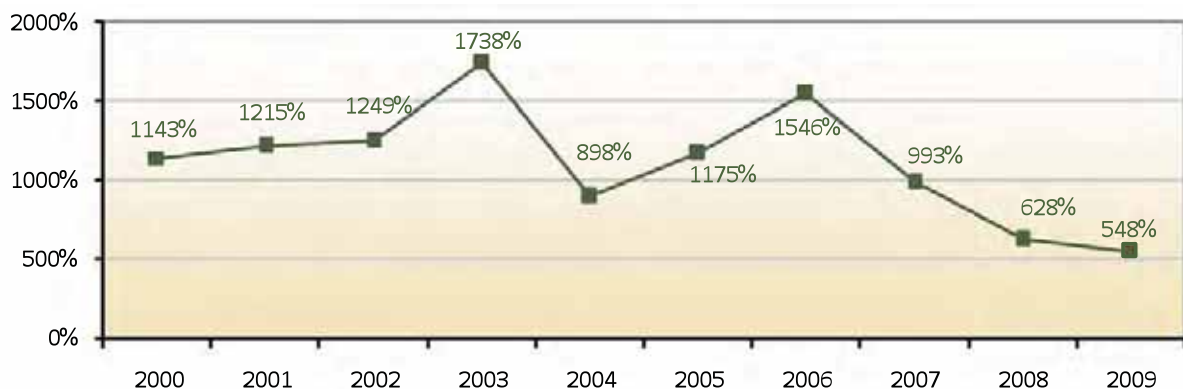
**UTILITY AND SOLID WASTE REVENUES AND EXPENDITURES**



This chart represents the actual and projected operating revenues and expenses for the Village's enterprise funds. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. Rate increases are forecast for the enterprise funds. These rate increases will be used to fund water and wastewater expansion projects during the forecast period. User fees and consumption levels are continually analyzed to ensure that the expenditures of the enterprise funds are adequately funded.

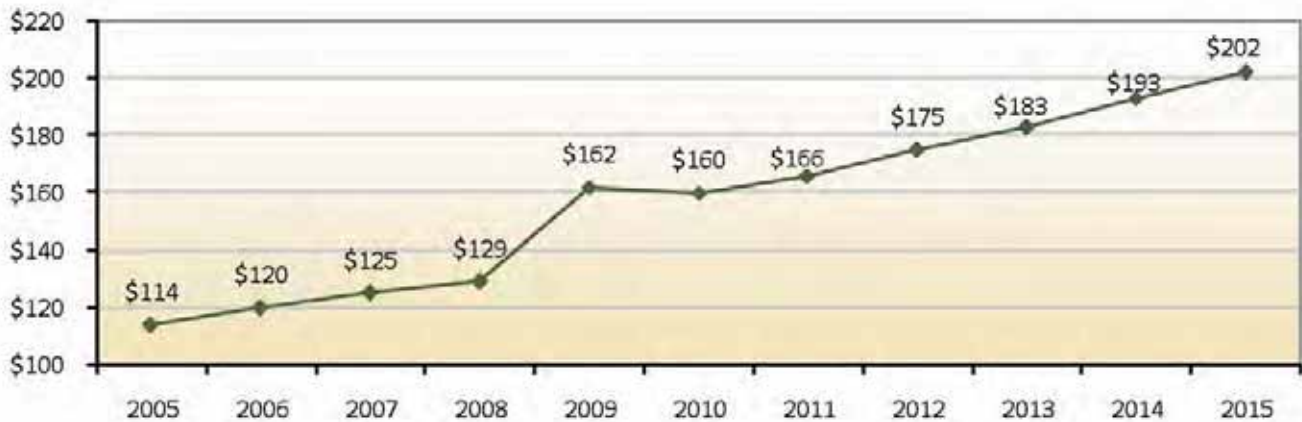
**UTILITY AND SOLID WASTE OPERATING RESULTS IN CONSTANT DOLLARS**

Operating results of the enterprise funds are determined by subtracting operating expenses from operating revenues and are expressed in constant dollars. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. The enterprise funds have displayed a strong positive performance over the analyzed period. The utility fund has not increased rates during this time, but a 5% increase has been approved for fiscal year 2009. The solid waste losses from 2004 and 2005 are due solely to hurricane cleanup costs. The solid waste profit in 2006 is due to these hurricane cleanup costs being reimbursed by FEMA. The solid waste loss in 2009 is due to a refund that was made to Village taxpayers who paid an additional non ad-valorem assessment in 2006 for hurricane cleanup costs incurred as a result of the hurricanes of 2004 and 2005.

**UTILITY LIQUIDITY**

This chart shows liquidity of the enterprise funds. Liquidity measures the ability to quickly convert cash and short-term investments to meet current liabilities in the event of unanticipated revenue shortfalls. A ratio of less than 100% indicates a problem. As shown in the chart, the liquidity of the enterprise fund is very healthy.

### PAST AND PROJECTED SOLID WASTE RATE INCREASES (RESIDENTIAL CURB SIDE SERVICE)



This chart shows past solid waste rates for residential curbside service and projected future solid waste rates for residential curbside service. This chart reflects future projected rates based on current expectations of solid waste rates. The increase in fiscal year 2009 is due to an increase in the cost of solid waste collection services. Future rates will increase proportionally to the cost of solid waste collection services.

### PAST AND PROJECTED SOLID WASTE REVENUE AND EXPENSES



Operating results of the solid waste fund are determined by subtracting operating expenses from operating revenues. These results are important because enterprise funds are expected to function just like a commercially operated for-profit company. The increase in revenues in fiscal year 2006 is due to an assessment for 2004 hurricane recovery expenses as well as reimbursements from FEMA. The decrease in revenue in 2009 is for a full refund to the taxpayers of the fiscal year 2006 hurricane assessment. Non ad-valorem assessment fees and solid waste contract costs are continually analyzed to ensure that the expenditures of the solid waste fund are adequately funded.

## Risk Management

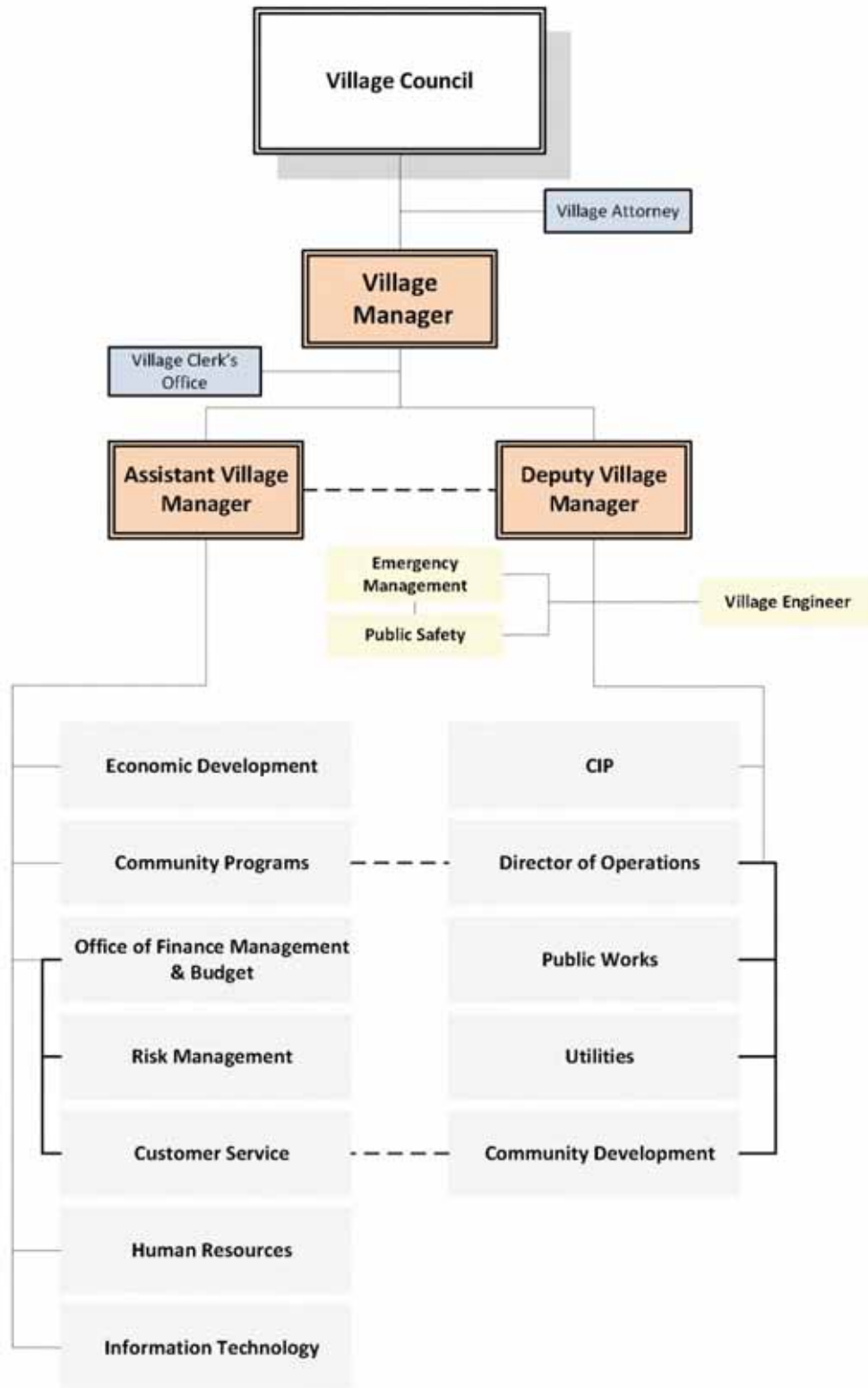
The Village purchases insurance on real and personal property, including hurricane and flood coverage, with common policy restrictions, covering direct physical loss of or damage to buildings, fixtures, equipment, boilers, machinery, and supplies as shown in the table below. All policies have been structured such that the policy year is concurrent with the fiscal year. In contracts, the Village obtains indemnification and holds harmless agreements, and requires contractors to name the Village as an additional insured under the indemnity's insurance coverage.

### SCHEDULE OF INSURANCE AS OF OCTOBER 1, 2009

Type	Limits	Actual 2006/2007	Actual 2007/2008	Budget 2008/2009	Budget 2009/2010
<b>General/Professional Liability</b>					
General/Professional Liability	\$1,000,000 each occurrence	\$251,867	\$260,000	\$265,000	\$255,000
Errors & Omissions	\$1,000,000 each occurrence				
Employment Practices Liability	\$1,000,000 each occurrence				
Public Officials Liability	\$1,000,000 each occurrence				
<b>Business Automobile</b>					
Comprehensive Automobile	\$1,000,000 combined single limit	71,668	72,000	75,000	57,100
Personal Injury Protection	\$10,000 per occurrence				
Uninsured Motorist	\$20,000 with a \$500 deductible				
Comprehensive Collision	\$500 deductible				
<b>Workers Compensation</b>	\$1,000,000 Each Accident/Disease	317,106	533,532	601,937	273,700
	\$1,000,000 Aggregate by Disease				
<b>Property Insurance</b>					
Real property and contents	44,332,887	665,685	850,800	700,000	500,000
Includes earthquake, flood and business interruption; also electronic data processing	\$25,000 deductible				
Mobile Equipment	\$1,599,850				
Commercial Inland	\$500 deductible				
Marine Coverage					
Honesty Blanket Bond	\$500,000 with a \$1,000 deductible				
Environmental Insurance	\$1,000,000 each incident	8,100	8,000	12,000	12,000
Petroleum Liability & Restoration	\$1,000,000 aggregate				
Pollution and Remedial Legal Liability					
Skateboard Park	\$10,000 deductible per claim	8,250	9,200	11,500	11,500
	\$1,000,000 bodily injury and property damage				
<b>Total Insurance Costs</b>		<b>\$1,322,676</b>	<b>\$1,733,532</b>	<b>\$1,665,437</b>	<b>\$1,109,300</b>

## Organization & Department Summaries

### ORGANIZATIONAL CHART



## PERSONAL SERVICES

Wellington, like most municipalities, expends a large portion of its budget on personal services costs. The Village has consistently provided compensation and benefits aimed at attracting and retaining high quality employees. In the annual budget development process, all aspects of personal services costs are evaluated and positions are prioritized within the service business hierarchy (see Vision & Planning section).

Village management has continually assessed position levels, increasing the workforce annually from 1997 to 2007 to maintain service levels and provide effective response to rapid growth and economic conditions. In light of the anticipated reduction in the rate of local population and economic growth, Wellington began evaluating staffing reductions during FY 2007, freezing positions and eliminating non-essential vacancies. Reductions in the employee headcount have continued through the FY 2010 budget plan, with a total reduction of almost 30 FTEs since 2007.

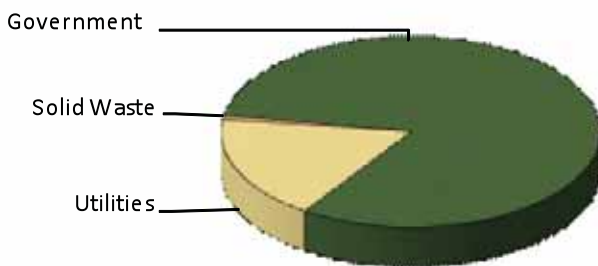
BUDGETED FULL TIME EQUIVALENT EMPLOYEES										
	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>	<u>FY 2007</u>	<u>FY 2008</u>	<u>Amended FY 2009</u>	<u>Proposed FY 2010</u>	<u>1 Year Change</u>	<u>3 Year Change</u>	<u>7 Year Change</u>
Executive & Administrative Offices	35.25	44.25	48.25	53.25	50.26	50.26	53.20	2.94	(0.05)	17.95
Operations & Engineering	9.75	19.50	22.50	20.50	26.75	21.00	9.00	(12.00)	(11.50)	(0.75)
Safe Neighborhoods		9.00	10.00	10.00	11.00	15.00	19.00	4.00	9.00	19.00
Public Works	60.50	49.00	55.00	68.00	65.00	94.00	96.00	2.00	28.00	35.50
Community Development (PZ&B)	41.00	38.75	38.80	41.80	28.00	27.00	23.60	(3.40)	(18.20)	(17.40)
Recreation	53.91	59.20	60.40	52.40	45.40	19.40	15.40	(4.00)	(37.00)	(38.51)
Utility System	49.00	45.00	44.00	46.00	47.00	52.00	47.00	(5.00)	1.00	(2.00)
Solid Waste	2.00	3.00	3.00	3.00	2.00	2.00	2.00	0.00	(1.00)	0.00
<b>Total</b>	<b>251.41</b>	<b>267.70</b>	<b>281.95</b>	<b>294.95</b>	<b>275.41</b>	<b>280.66</b>	<b>265.20</b>	<b>(15.46)</b>	<b>(29.75)</b>	<b>13.79</b>

The number of employees is measured in Full-Time Equivalent (FTE's) units and total positions (full and part-time). One FTE unit represents the equivalent of one full-time employee, although the unit may be filled by more than one part-time position, while a "position" refers to one employee; full or part-time. The FY 2010 budget includes another reduction of 15.46 FTEs, or 16 positions, from the amended FY 2009 personal services budget.

Throughout the budget fiscal year, staffing requirements and workloads are evaluated, and may result in the reclassification or transfer of budgeted positions; or in the creation of new budget divisions to better define cost centers. Functions are analyzed with vacancies to ensure resource maximization. It may be indicated that supplemental positions are added to fulfill current, usually temporary, needs. Supplemental positions may be requested as permanent through budget requests for the coming fiscal year if they are determined to be essential to the efficient operation of the Village and to enhance internal and external customer service. Funding for the wages of supplemental positions is usually available through position vacancies experienced throughout the year.

<b>PROPOSED FY 2010 POSITIONS</b>						
	<b>FY 2008 Amended Positions</b>	<b>FY 2009 Adopted Positions</b>	<b>FY 2009 Amendments</b>	<b>FY 2009 Amended Positions</b>	<b>FY 2010 Eliminated Positions</b>	<b>FY 2010 Budgeted Positions</b>
Government	229	224	5	229	-11	218
Utilities	47	50	2	52	-5	47
Solid Waste	2	2		2		2
<b>Total</b>	<b>278</b>	<b>276</b>	<b>7</b>	<b>283</b>	<b>-16</b>	<b>267</b>

The adopted FY 2009 budget included 276 permanent positions. The chart shows an increase of 7



positions in FY 2009 for the in-sourcing of 3 positions in Information Technology and the addition of 4 positions to support the Safe Neighborhood Initiative (see next chart). Also during FY 2009, a Village-wide reorganization and alignment of departmental functions, begun in FY 2008, was completed. The Village organizational structure became functional, allowing for additional service efficiencies and performance improvement

through cross-functionality. This initiative further reduced staffing needs in most departments. The FY 2010 budget provides for 267 positions, a reduction of 16 positions from the amended FY 2009 budget.

***The following major changes took place in the functional reorganization:***

- In Public Works, functions were realigned into two tiers: Facilities & Grounds, and Infrastructure. Park facility maintenance functions are now under the purview of Public Works (they were formerly within the Parks & Recreation department).
- The Community Programs department was created to oversee the Communications, Neighborhood Services and Recreation functions.
- Community Development includes the Planning, Zoning, Building permitting and inspection functions; with supervision of a consolidated front line staff.
- A fully staffed Capital Improvement Program was established and included everything from project management and engineering resources to improved capital planning, reporting and project coordination.

Positions added for FY 2010 are primarily in the Community Programs area to support the Safe Neighborhoods Initiative. An additional Code Compliance Officer will address Best Management Practices and Horse Waste Management compliance. A Neighborhood Advocate is added to the Safe

Neighborhoods office to provide community advocacy for extended hours and work days. Two Maintenance Workers will address the increase in Nuisance Abatement activities and assist in Environmental Design practices in neighborhoods. A Community Development Director position is created to oversee the Planning & Zoning, Building, Engineering& Permitting functions. Lastly, a Purchasing Supervisor is added to administer the Procurement function. All of the new positions were created from eliminated positions, offset by the savings from the reductions.

A total of 22 positions were eliminated from the FY 2010 budget. The duties of the eliminated positions are reassigned or attrited as a result of service efficiencies from project implementation, process improvement or reorganization. For example, the completion of the upgraded WiFi meter reading project allowed for the reduction of two Field Service Technicians. Five (5) positions were previously required to complete all of the meter reads for each cycle.

Under the functional organization, many positions were transferred to other cost centers, or divisions, to better align function with funding. Positions were reclassified and/or re-titled within the functional structure with the aim to retain a full complement of employees without layoffs.

Several positions fall into the "lump sum" status used in the Village to budget for positions which are temporary, seasonal and/or part-time, and are utilized on a recurring annual basis. Many such positions may be required to fill a seasonal need, such

as summer camps or pool use, and the hours needed or dollar amount available is identified and budgeted. The chart below shows the positions, functions and dollar amounts budgeted as "lump sums".

#### FY 2009 REORGANIZATION POSITION CHANGES

<b>Position</b>	<b># of Positions</b>
<b>Positions Added</b>	
Neighborhood Advocate	2
Code Compliance Officer	2
<b>Total Added Positions</b>	<b>4</b>
<b>Insourced Positions (formerly contracted)</b>	
IT Administrator	1
IT Analyst	1
Network Analyst	1
<b>Total Insourced Positions</b>	<b>3</b>
<b>NET IMPACT OF FY 2009 POSITION AMENDMENTS</b>	<b>7</b>

#### FY 2010 REORGANIZATION POSITION CHANGES

<b>Additions</b>	
Code Compliance Officer (BMPs)	1
Neighborhood Advocate	1
Maintenance Worker II - Safe Neighborhoods	1
Maintenance Worker II - Nuisance Abatement	1
Community Development Director	1
Staff Accountant - Procurement	1
<b>Eliminations</b>	
Benefits Specialist	(1)
Purchasing Manager	(1)
Administrative Assistant	(1)
Assistant Director of Admin & Financial Services	(1)
Courier (part-time)	(1)
Legal Ad Coordinator	(1)
Landscape Architect	(1)
Village Engineer	(1)
Maintenance Worker II	(5)
Associate Planner	(1)
Building Inspector	(2)
Customer Information Associate	(3)
Field Services Technician	(2)
Assistant Utilities Director	(1)
<b>NET IMPACT OF FY 2010 POSITION CHANGES</b>	<b>(16)</b>

**LUMP SUM PERSONAL SERVICES BUDGET**

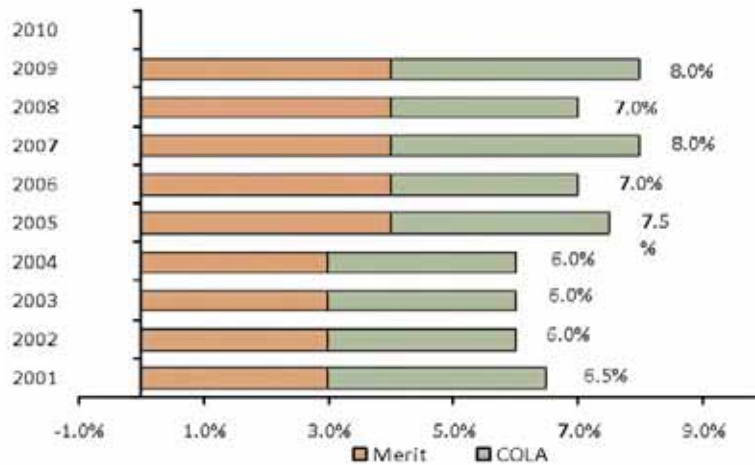
<b>Division</b>	<b>Position</b>	<b>Function</b>	<b>Projected Total Hours</b>	<b>Projected Total Cost</b>
Aquatics	Lifeguard	Safeguarding the well being of the public and employees at aquatics facility - projected to be closed for partial year in FY 2010	10,127	\$191,994
Athletics	Recreation Specialist	Provide support for recreation programs, events and facilities	1,472	31,805
Athletics	Camp Counselor	Assist in supervision children for summer camp	7,000	94,372
Athletics	Camp Director	Oversee camp counselors and daily operations of summer camp	2,000	32,777
Athletics	Facility Program Monitor	Oversee facility operation and assist with daily recreation programs, including program registrations & administrative support	8,160	127,482
Community Center	Facility Program Monitor	Oversee facility operations, supervise rentals and other administrative tasks	4,136	92,570
<b>Total Lump Sum Personal Services</b>			<b>32,895</b>	<b>\$571,000</b>
<b>FTE Conversion</b>			<b>15.81</b>	<b>FTEs</b>

The total hours projected for these positions equates to over 15 full-time equivalent employees at an average cost of \$36,105 per FTE. This is far lower than the average salary and fringe benefit cost per permanent FTE. The budgeted total hours for these positions are much lower for FY 2010 due to the pool closure for renovations and the implementation of the one-day closure.

A major initiative of the FY 2010 budget is the proposed closure of most Village offices for one day per week. Employees have the option of working four 10-hour days per week, or reducing their total hours. The projected cost savings from the closure includes part-time wages, uniform, utility and productivity savings. The one-day closure will not occur in Utilities or the Safe Neighborhood Office, and an operator will be scheduled to answer phones on Fridays when the Village is otherwise closed for business.

The next chart shows the COLA and merit increases provided Wellington employees from FY 2001 through FY 2010. No wage increases are proposed for employees in FY 2010 due to economic influences and funding constraints.

### ANNUAL MERIT AND COST OF LIVING ADJUSTMENTS

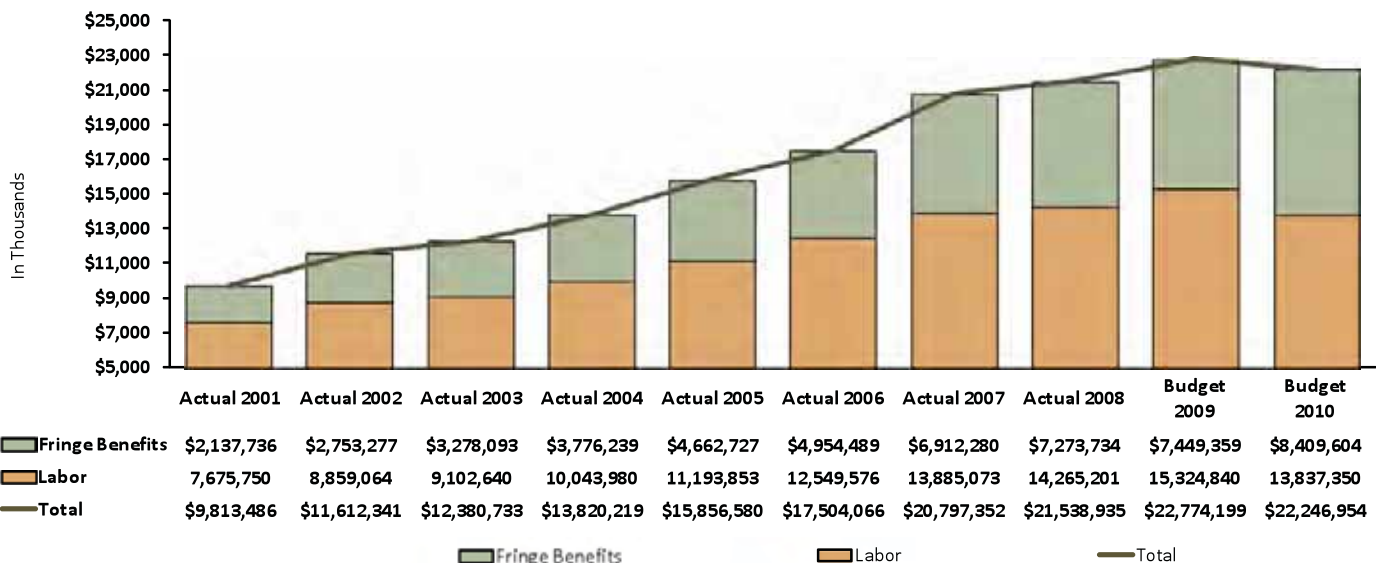


Note: Wellington's COLA and Merit total zero for FY 2010

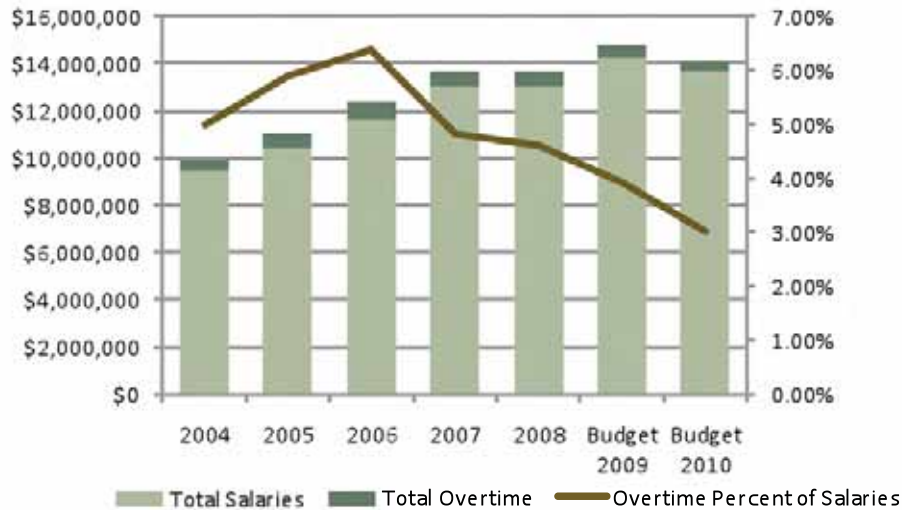
The Village continues to offer a longevity incentive pay program to its employees. Rather than eliminate the program to save on personnel costs, the program is changed for FY 2010. An employee with 5 or more years of service will earn annual longevity incentive pay of five days.

Total anticipated wage and overtime costs, excluding fringe benefits, are approximately \$13.8 million, which is a decrease of 10% over fiscal year 2009 budgeted wages. The following chart shows that the historic growth in personnel wages and benefit expenses from 2001 through 2009. Staffing costs will decrease in 2010 after average annual increases of 13% per year from 1997 through 2008 with an average annual increase in population of 7% and significant additional responsibilities assumed and/or expanded as a result of incorporation in 1996. Total FTEs grew from 1997 through 2007, with consecutive decreases from 2008 through 2010.

### TOTAL LABOR AND FRINGE BENEFIT COSTS



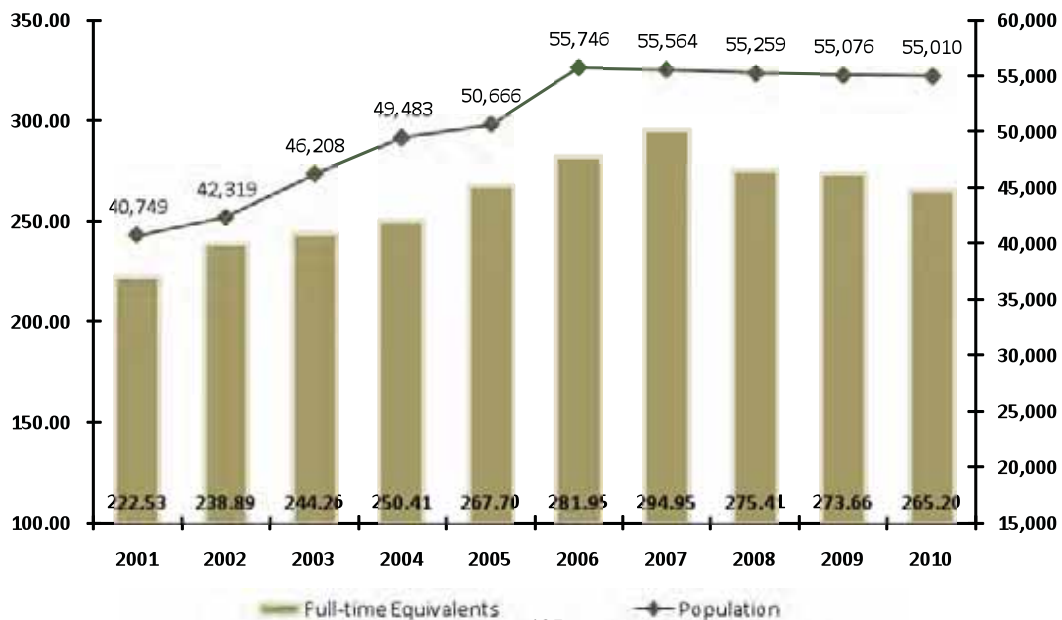
The total anticipated annual Village labor cost, including salaries and fringe benefits for all positions, is \$22,246,954; a decrease of 2.3% or \$527,000 over the total budgeted labor costs for FY 2009. The net position reductions are offset by an expected rise in medical insurance rates. Typically, the annual increases in health insurance benefits for employees were mainly absorbed by the Village in an effort to minimize raising employee personal expenses. For FY 2010, employees will contribute a greater share of dependent health insurance coverage, from about 30% to 35% in FY 2010.



#### OVERTIME 2004 - 2009

An optimized staffing strategy has allowed the Village to decrease overtime expenditures in recent years. Storm response in 2005 and 2006 caused a rise in required overtime and actual 2007 expenses were then reduced significantly. Reductions in budgeted overtime in FY 2009 indicate ongoing efforts to minimize these expenses. The chart below illustrates growing gap of population to full-time equivalent employees as the Village reduces staffing levels.

#### FULL-TIME EQUIVALENT EMPLOYEES COMPARED TO TOTAL POPULATION



## **STAFFING INITIATIVES**

Employee feedback is garnered to provide input to improve organizational operations and Village-wide initiatives. The following improvements will be implemented this year:

- Revised Employee Manual
- Refinement and implementation of online applicant tracking system
- Implementation of enhanced performance evaluations
- Introduction of pay-for-performance pay plan
- Electronic document filing system
- Creation of new policies to maximize employee productivity and engagement
- Creation and implementation of comprehensive retirement plan
- Online benefits enrollment
- Enhanced Supervisor Training
- Monthly Employee Recognition awards and Quarterly Supervisor Recognition awards
- Recognition of organizational achievements
- Enhanced out-processing procedures

## **CLASS AND COMPENSATION**

A Class and Compensation study is scheduled again for FY 2010. The goal of the study is to continue both internal and external market competitiveness, equity and consistency for all employees. The study allows the Village to recruit and retain highly qualified employees. The Village currently uses 29 pay grades to allow for growth in the organization. Positions are classified into the proper pay grade in accordance with the essential functions of the job and the local economic conditions. The ranges of the pay structure are set to meet the Village's need to attract applicants and retain employees. Approximately \$90,000 is budgeted in FY 2010 for salary adjustments resulting from the Class and Compensation study.

## **EMPLOYEE BENEFITS**

The Village provides each employee with a Health Reimbursement Account (HRA). This money is not taxable to the employee and can be used to offset the cost of a wide variety of health-related expenses incurred under their medical, dental or vision insurance plans. The Village contributes an amount based on the tier of health insurance the employee has elected. The funds remain with the Village until actually reimbursed. Any unclaimed money in the participants HRA account at the end of each fiscal year will automatically roll forward to the next fiscal year. Upon termination of employment, with three or more years of service, any unused funds will roll into the Retirement Health Savings Account.

The Village offers a voluntary contribution to a Retirement Health Saving Account (RHS). Any money contributed to the RHS can be used to offset the cost of a wide variety of health-related expenses after retiring from the Village. Additionally, the Village will contribute the dollar value of all accrued major illness leave to the RHS for employees who leave the Village with over 10 years of service. This provides a post retirement health benefit for our long term employees.

**PROPOSED MERIT AND COST OF LIVING  
COMPARED TO OTHER MUNICIPALITIES ADJUSTMENTS**

	<b>COLA</b>	<b>Merit</b>	<b>Maximum Available Total</b>
Royal Palm Beach	2.8%	0-5%	7.8%
Boca Raton	0.0%	0-3%	3.0%
Jupiter - per employee	0.0%	\$0 - \$1,250	\$1,250
<b>Wellington</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
West Palm Beach	0.0%	0.0%	0.0%
Greenacres	0.0%	0.0%	0.0%
Boynton Beach	0.0%	0.0%	0.0%
Delray Beach	0.0%	0.0%	0.0%
Palm Beach Gardens	0.0%	0.0%	0.0%
Palm Beach County	0.0%	0.0%	0.0%

Cost of living (COLA) and percentage merit adjustments are not budgeted for FY 2010, similar to other municipalities. COLA is based on local consumer price indices, which indicate continuing declines in local prices. Budget constraints led to the elimination of merit increases for employees in FY 2010. The total estimated budget savings from these cuts is over \$900,000.

### DEPARTMENT SUMMARIES

The next section provides business planning and budget information for Village departments. Each department's priority actions and projects are linked to the strategic plan goals and outcomes. Selected department performance measures are shown to illustrate the departments' success in meeting goals.



## Village Council

### MISSION

To enhance the quality of life for residents by making the Village of Wellington a great hometown

### FUNCTION

To establish policies and provide clear direction for the Village in following the Village's Strategic Plan

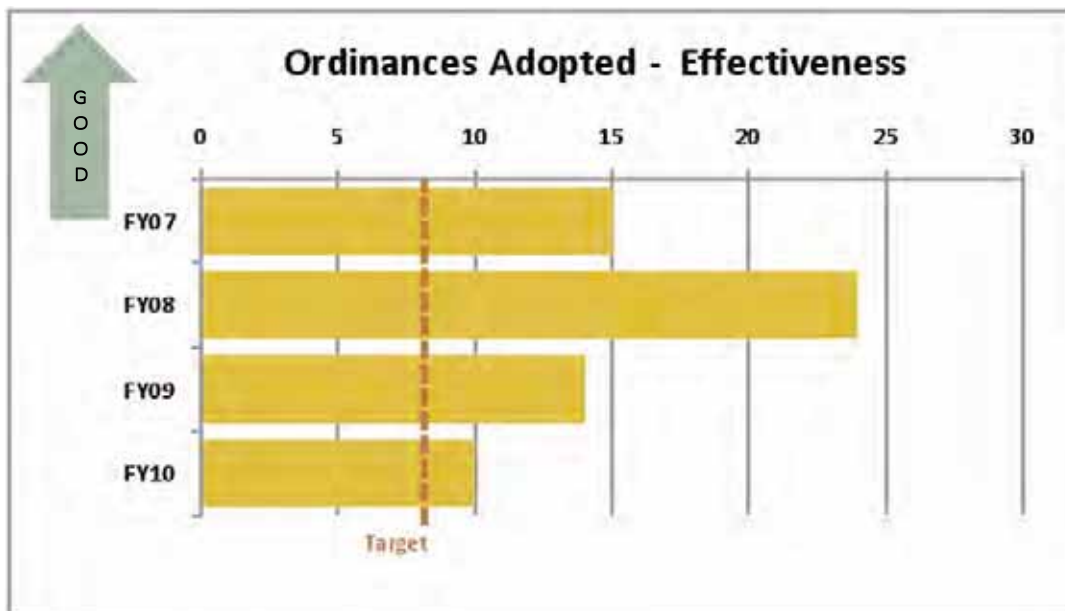
### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	\$83,827	\$101,197	\$179,810	\$186,467	\$206,124
Operating Expenditures	557,754	558,054	391,813	109,000	44,000
Capital Outlay	-	-	-	-	-
<b>Total Village Council</b>	<b>\$641,581</b>	<b>\$659,251</b>	<b>\$571,623</b>	<b>\$295,467</b>	<b>\$250,124</b>
Positions	5	5	6	6	6

### 09-10 STAFFING:

Assistant to the Council	1.00
Elected Official	5.00
<i>Total FTEs</i>	<i>6.00</i>

### 08-09 PERFORMANCE RESULTS:



## Village Manager's Office

### MISSION:

Provide leadership and oversight of Village wide governance, functions, services and projects to realize the vision of A Great Hometown.

### FUNCTION:

Create and maintain an innovative and cost effective local government that meets or exceeds the needs of Village residents.

### GOALS:

NEIGHBORHOOD RENAISSANCE

PROTECTING OUR INVESTMENT

RESPECTING THE ENVIRONMENT

ECONOMIC DEVELOPMENT

RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

LOW CRIME RATE

WELL-MAINTAINED PUBLIC FACILITIES

STABLE PROPERTY VALUES

WORLD-CLASS EQUESTRIAN DESTINATION

QUALITY SERVICES VALUED BY RESIDENTS

IMPROVED TECHNOLOGY THAT REDUCES WASTE

### ACTIONS AND PROJECTS:

- Strategic Plan Update & Alignment
- Neighborhood Stabilization Program implementation
- Complete capital construction projects maintenance on time and within budget
- Pursue alternative funding sources

### MEASURES OF SUCCESS:

- Grant funding awarded
- NSP funds expended
- Percent of performance targets achieved

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	\$1,865,166	\$2,215,159	\$1,887,199	\$1,391,063	\$1,347,065
Operating Expenditures	4,936,867	364,415	184,316	391,350	153,375
Capital Outlay	195,278	10,794	5,538	-	-
<b>Total</b>	<b>\$6,997,311</b>	<b>\$2,590,368</b>	<b>\$2,077,052</b>	<b>\$1,782,413</b>	<b>\$1,500,440</b>
Positions	10	12	3	4	7

## Village Manager's Office

### 09-10 STAFFING:

<b>Village Manager's Office</b>	
Executive Secretary	1.00
Village Manager	1.00
<hr/>	
<i>Total FTEs</i>	<i>2.00</i>
 <b>Senior Management</b>	
Administrative Assistant	1.00
Assistant Village Manager	1.00
Deputy Village Manager	1.00
Director of Operations	1.00
Office Manager	1.00
<hr/>	
<i>Total FTEs</i>	<i>5.00</i>

### 08-09 PERFORMANCE RESULTS:



## Village Attorney

### MISSION:

To provide competent legal advice and counsel to Village officials and administration in a timely manner, and to represent the Village's interest and positions in negotiations and litigation while minimizing the cost of such services to the Village.

### FUNCTION:

Provide and coordinate all legal services for the Village of Wellington as the municipal service provider to its citizens. Functions include preparation of formal and informal legal opinions; review, advice and negotiation concerning contracts and agreements; preparation, review and defense of ordinances and resolutions; and advice and representation on statutory matters.

### GOALS:

RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

QUALITY SERVICES VALUED BY RESIDENTS

### MEASURES OF SUCCESS:

- Hourly compensation rate
- Litigation resolution

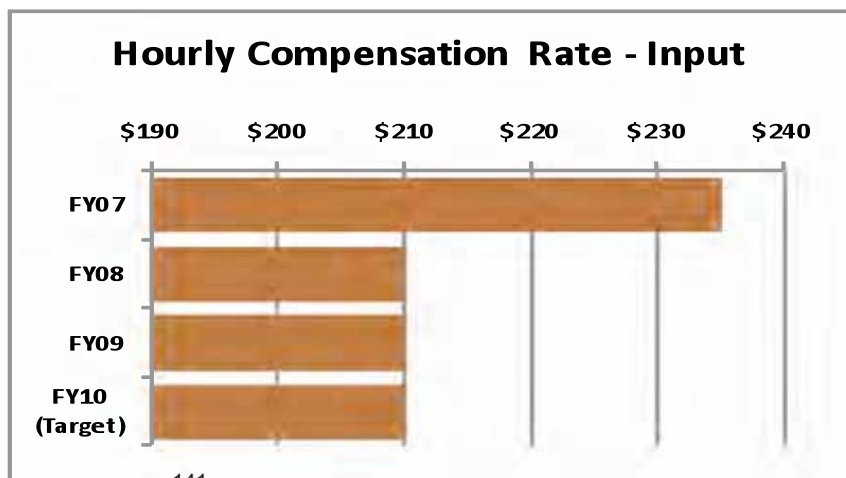
### 09-10 EXPENDITURE SUMMARY:

Expenditure Summary	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	-	-	-	-	\$0
Operating Expenditures	\$814,470	\$728,113	\$531,451	\$565,000	500,000
Capital Outlay	-	-	-	-	-
<b>Total Legal</b>	<b>\$814,470</b>	<b>\$728,113</b>	<b>\$531,451</b>	<b>\$565,000</b>	<b>\$500,000</b>
Positions	0	0	0	0	0

### 09-10 STAFFING:

Contract	0.00
<i>Total FTEs</i>	<i>0.00</i>

### 08-09 PERFORMANCE RESULTS:



## ***Village Clerk***

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### **MISSION:**

#### **VILLAGE CLERK**

To meet the service needs of our customers in a timely and efficient manner consistent with the Village's standards, Council policies and procedures, and State laws.

#### **BROADCASTING**

To provide effective communication by utilizing cable television, web-based technology and interactive community involvement combined with the use of graphics, sound and video; therefore enhancing the relationship between municipal government operations and activities and the residents of the Village of Wellington.

### **FUNCTION:**

#### **VILLAGE CLERK**

The Village Clerk is responsible for overseeing municipal elections, maintaining and providing public records, liaising with Boards and Committees, legal advertising, managing broadcasting and telecommunications functions, maintain council agendas and minutes, manage office equipment contracts

#### **BROADCASTING**

The Broadcasting Division is responsible for the live broadcast of Village Council and Board/Committee meetings, Village programming and other informational programming, announcements, job postings and press releases.

### **GOALS:**

**RESPECTING THE ENVIRONMENT**

**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**FULLY TRANSPARENT GOVERNMENT**

**IMPROVED TECHNOLOGY THAT REDUCES WASTE**

### **ACTIONS AND PROJECTS:**

- Document management software upgrade with redesigned file structure
- Implement remote video capabilities
- Identify procedural and systematic development deficiencies in agenda process
- Replace telephone system
- Expand satellite programming

### **MEASURES OF SUCCESS:**

- Reduction in internal calls for document retrieval
- On time publishing and delivery of agendas
- Agenda item review and approval by Friday prior to publication
- Program hours added (non-repeat)
- Added internal programs through remote video capability

## Village Clerk

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
Personal Services	\$443,214	\$491,165	\$624,909	\$720,127	\$609,322
Operating Expenditures	497,447	408,804	405,072	480,072	459,349
Capital Outlay	9,144	28,598	17,407	3,087	34,150
<b>Total Village Clerk</b>	<b>\$949,805</b>	<b>\$928,567</b>	<b>\$1,047,388</b>	<b>\$1,203,286</b>	<b>\$1,102,821</b>
Positions	9	9	9	10	8
<i>General Fund</i>					
Personal Services	\$92,139	\$95,507	\$98,846	\$111,128	\$112,882
Operating Expenditures	44,311	47,008	34,087	51,577	48,499
Capital Outlay	10,488	47,218	0	4,000	-
<b>Total Broadcasting</b>	<b>\$146,938</b>	<b>\$189,733</b>	<b>\$132,934</b>	<b>\$166,705</b>	<b>\$161,381</b>
Positions	1	1	1	1	1

## 09-10 STAFFING:

### EXECUTIVE OFFICES

#### Village Clerk

Administrative Assistant 2.60

Courier 0.60

Deputy Village Clerk 1.00

Executive Secretary 1.00

Records Management Coordinator 1.00

Village Clerk 1.00

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*Total FTEs* 7.20

#### Broadcasting

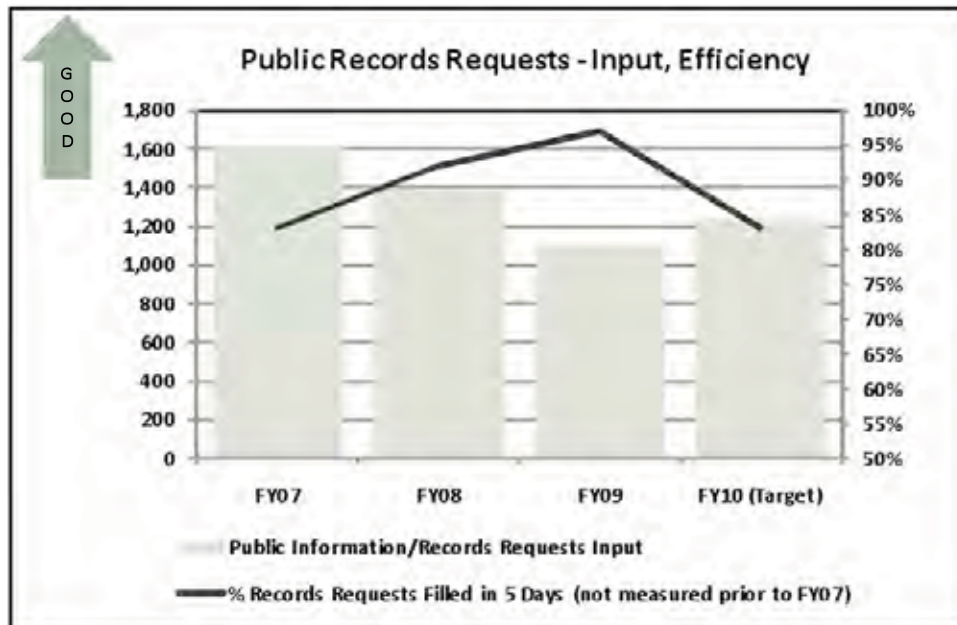
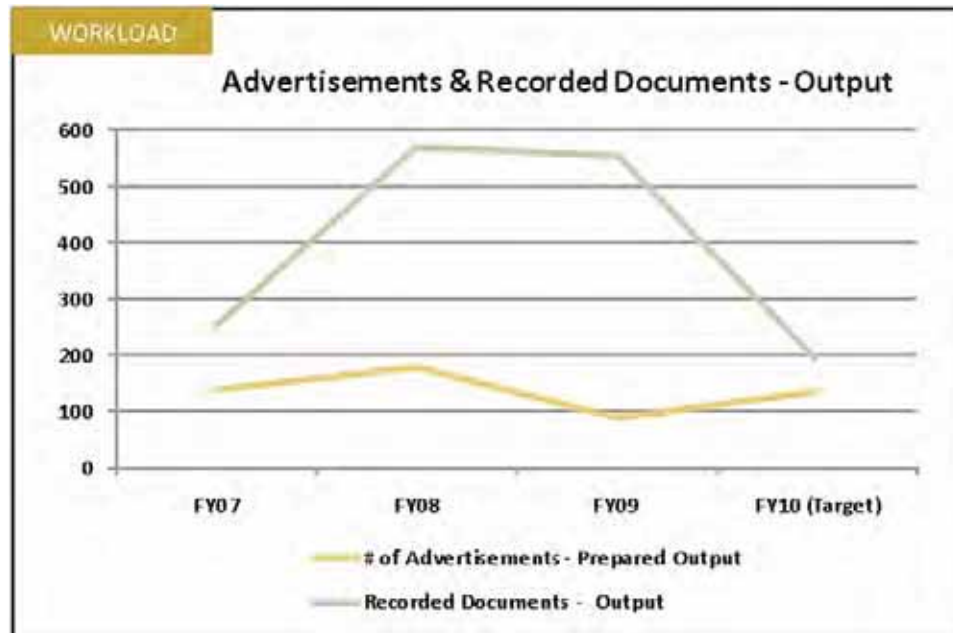
Technical Services Coordinator 1.00

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*Total FTEs* 1.00

## Village Clerk

### 08-09 PERFORMANCE RESULTS:



## Public Safety: Law Enforcement

### MISSION:

The Palm Beach County Sheriff's Office is committed to protecting the public, reducing the incidence of fear and crime and enhancing the quality of life in our community, always "Putting Citizens First". We are dedicated to doing the right thing, the right way, through Integrity, Professionalism, Respect and Fairness

### FUNCTION:

The Palm Beach County Sheriff's Office is responsible for providing law enforcement services to the Village of Wellington through contractual agreement.

### GOALS:

NEIGHBORHOOD RENAISSANCE  
RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

LOW CRIME RATE  
PUBLIC SAFETY

### ACTIONS AND PROJECTS:

- Issue 12,000 traffic stops in FY 2010
- Increase police presence in transitional neighborhoods
- Justice Assistance Grant funding for speed equipment

### MEASURES OF SUCCESS:

- Crime Rate
- Customer satisfaction
- Safe Neighborhoods crime stats for transitional neighborhoods
- Windshield and door-to-door surveys from Neighborhood Advocates
- Crash rate to population data
- Calls for service per deputy

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>Public Safety Subfund</i>					
Personal Services	-	-	-	-	-
Operating Expenditures	\$5,099,928	\$5,719,752	\$6,457,703	\$6,972,301	7,440,812
Capital Outlay	137,603	25,770	0	-	-
<b>Total Law Enforcement</b>	<b>\$5,237,531</b>	<b>\$5,745,522</b>	<b>\$6,457,703</b>	<b>\$6,972,301</b>	<b>\$7,440,812</b>
Positions	88	101	115	115	117

## Public Safety: Law Enforcement

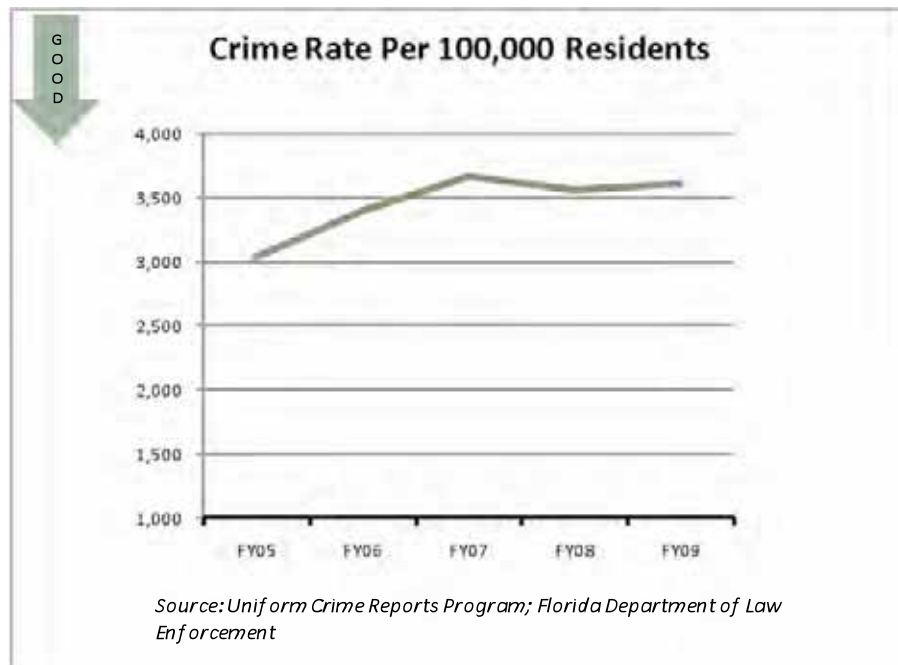
### 09-10 STAFFING:

#### Law Enforcement

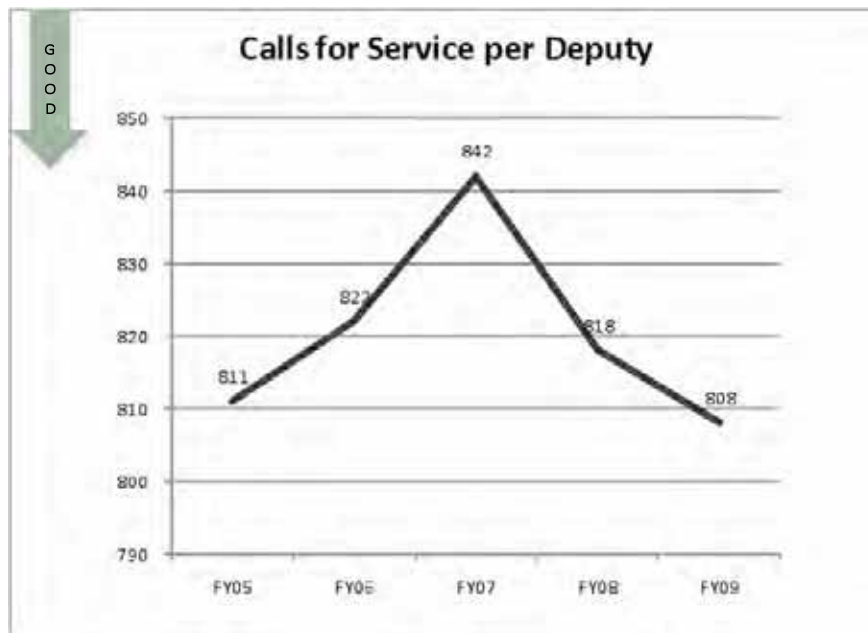
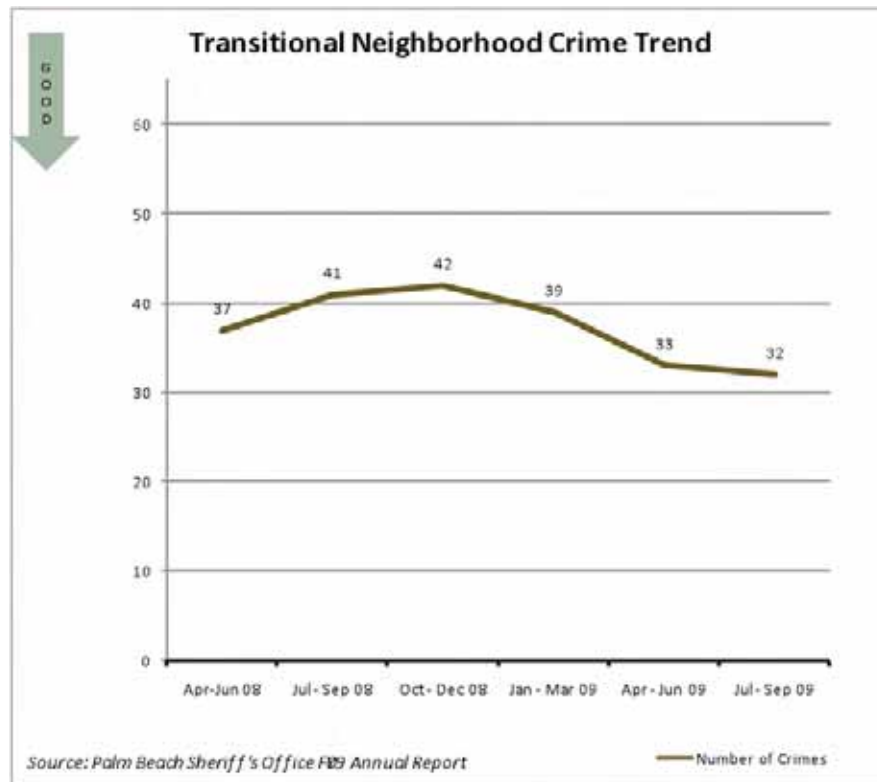
##### Contracted Positions:

Captain	1
Lieutenant	1
Road Patrol Sergeant	6
Deputy Sheriff	47
Criminal Justice Planner	1
Problem Oriented Police	5
Administrative Secretaries	2
Law Enforcement Aide	1
School Crossing Guard	53
<i>Total Positions</i>	<i>117</i>

### 08-09 PERFORMANCE RESULTS:



## Public Safety: Law Enforcement



## Public Safety: Emergency Operations

### MISSION:

Provide the Council, employees, and residents with safe, customer-focused emergency preparation, response and recovery

### FUNCTION:

Oversee the preparation and maintenance of all emergency management operations within each Village department to ensure a timely response to the community, staff and all Village facilities in the event of any natural disaster or emergency event declared by the Village Manager

### GOALS:

NEIGHBORHOOD RENAISSANCE  
RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

TIMELY & PROFESSIONAL RESPONSE TO EMERGENCIES

### ACTIONS AND PROJECTS:

- Design Emergency Operations Center within the proposed Municipal Complex
- Create Community Emergency Response Team (CERT)
- Train all staff in ICS procedures
- Train key staff in advanced ICS procedures

### MEASURES OF SUCCESS:

- Completion of centralized Emergency Operations Center within the proposed municipal complex
- Creation of Community Emergency Response Team (CERT)
- Percent of Eligible Staff Trained in ICS

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>Emergency Operations Subfund</i>					
Personal Services		-	-	-	-
Operating Expenditures		20,525	47,312	53,000	29,500
Capital Outlay		1,868	-	-	5,920
<b>Total Emergency Operations</b>		<b>\$22,393</b>	<b>\$47,312</b>	<b>\$53,000</b>	<b>\$35,420</b>
Positions		0	0	0	0

### 08-09 PERFORMANCE RESULTS:

<b>Measure</b>	<b>Indicator</b>	<b>Actual</b>				<b>Target</b>
		<b>FY06</b>	<b>FY07</b>	<b>FY08</b>	<b>FY09</b>	<b>FY10</b>
% of Eligible Staff Trained in ICS	Effectiveness	*	*	60%	84%	100%

## ***Strategic Planning & Economic Development***

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### **MISSION:**

To provide professional excellence to support the creation and implementation of programs that encourage opportunities in economic, residential and commercial redevelopment while protecting social and economic resources.

### **FUNCTION:**

Provide opportunities via regulatory framework and improvements in internal developmental practices to achieve the following:

- protect and enhance the unique community characteristics of the Village of Wellington;
- enhance and expand policies and actions that encourage the creation, attraction and retention of value-added employment;
- enhance and expand policies which encourage redevelopment of outdated, single-purpose commercial centers; and
- enhance and expand policies and practices to protect, preserve and upgrade existing residential neighborhoods.

### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**  
**RESPECTING THE ENVIRONMENT**  
**ECONOMIC DEVELOPMENT**  
**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**NEIGHBORHOODS REDEVELOPMENT**  
**STABLE PROPERTY VALUES**  
**QUALITY PROFESSIONAL EMPLOYMENT**  
**A BEAUTIFUL WELLINGTON**  
**WORLD-CLASS EQUESTRIAN DESTINATION**  
**FINANCIAL HEALTH THROUGH RESOURCE AND COST**  
**MANAGEMENT**

### **ACTIONS AND PROJECTS:**

- Create formal residential and redevelopment policies
- Create formal economic and commercial development and redevelopment policies
- Include elements of sustainable development in Comprehensive Plan

### **MEASURES OF SUCCESS:**

- Adoption of the Residential Renaissance Overlay Zoning District
- Adoption of Flexible Zoning Employment Center, Medical Arts and Mixed-Use Planned Development zoning districts
- Update of Equestrian Overlay Zoning District.
- Creation of Go Green Guide to provide guidance for internal practices and serve as a public reference.
- Adopt comprehensive plan policies that address House Bill 697 strategies to decrease greenhouse gas emissions.
- Adopt a 10 Year Water Supply Plan that will link land use with the availability and ability to provide potable water

## Strategic Planning & Economic Development

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services				-	\$317,486
Operating Expenditures				4,300	57,050
Capital Outlay				-	-
<b>Total Strategic Planning &amp; Economic Development</b>				<b>\$4,300</b>	<b>\$374,536</b>
Positions				0	5

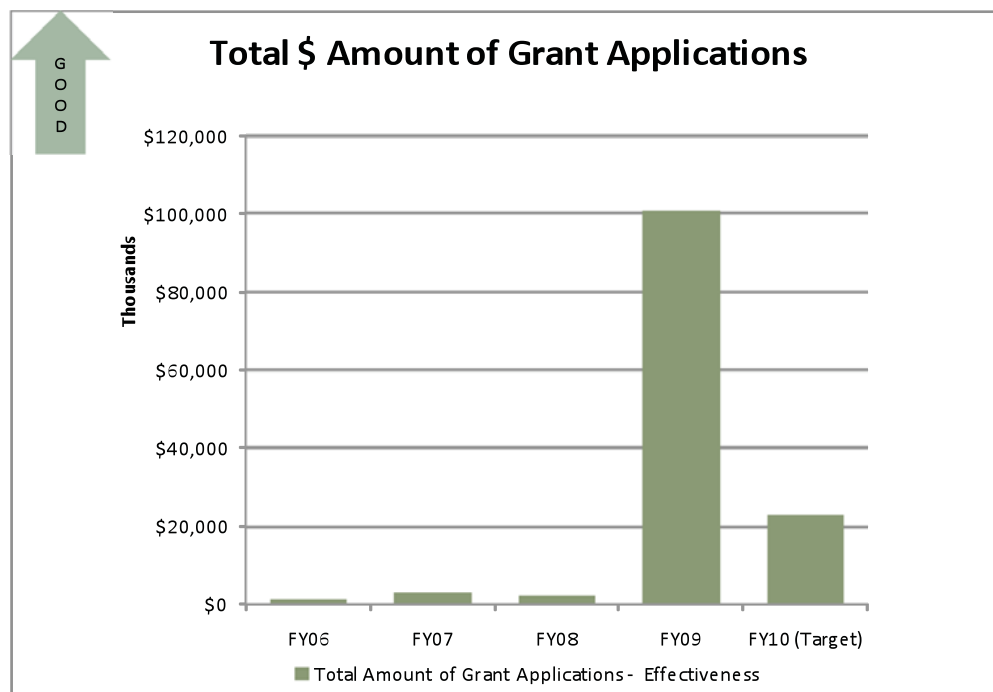
### 09-10 STAFFING:

#### Strategic Planning & Economic Development

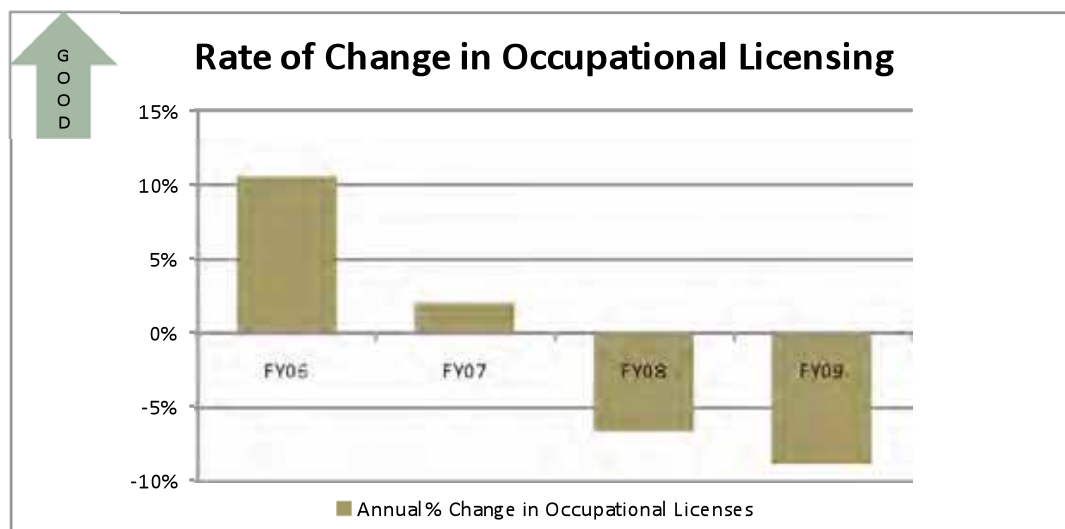
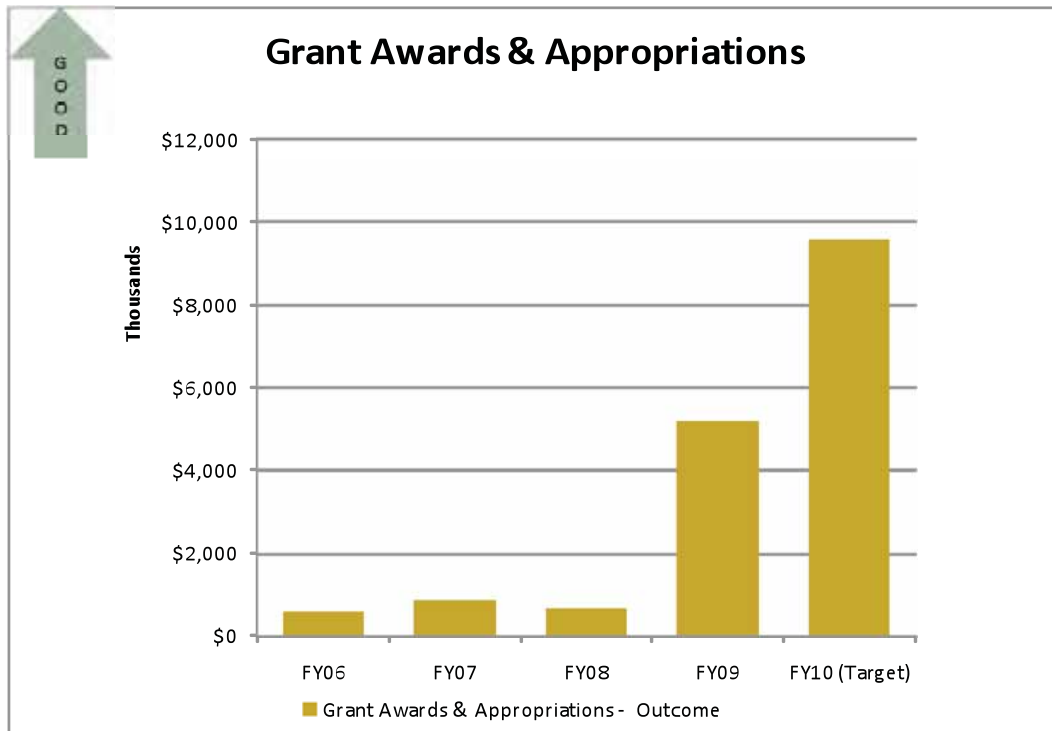
Principal Planner	1.00
Project Manager	1.00
Strategic Planning & Economic Development Director	1.00
Administrative Assistant	2.00

<i>Total FTEs</i>	<i>5.00</i>
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### 08-09 PERFORMANCE RESULTS:



## Strategic Planning & Economic Development



## ***Safe Neighborhoods***

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### **MISSION:**

#### **SAFE NEIGHBORHOODS**

Stop Crime and Improve Neighborhoods

#### **NUISANCE ABATEMENT/CODE COMPLIANCE**

The mission of the Code Compliance Division is to provide residents with a safe and healthy environment and preserve our high quality of life by enforcement of Village codes and ordinances to maintain property appearance and uphold property values.

### **FUNCTION:**

#### **SAFE NEIGHBORHOODS**

Oversee the implementation of the Safe Neighborhoods Initiative, code compliance throughout the Village and the nuisance abatement process.

#### **NUISANCE ABATEMENT/CODE COMPLIANCE**

Enforce Village codes and ordinances by identifying property violations and notifying residents of violations and code requirements. Under the guidelines of Chapter 162, F.S., prepare and process code compliance cases to a Special Magistrate hearing if compliance is not achieved in a timely manner. Other functions include administering nuisance abatement activities and issuance parking violation citations.

### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**

**PROTECTING OUR INVESTMENT**

**ECONOMIC DEVELOPMENT**

**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**LOW CRIME RATE**

**NEIGHBORHOOD INVOLVEMENT**

**STABLE PROPERTY VALUES**

**A BEAUTIFUL WELLINGTON**

**NEIGHBORHOOD REDEVELOPMENT**

**FAMILY ATMOSPHERE**

**CONVENIENT SERVICES FOR RESIDENTS**

**ENCOURAGE PARTICIPATION AND COMMUNICATION IN GOVERNANCE**

**EFFECTIVE METHODS OF HORSE WASTE REMOVAL AND DISPOSAL**

## ***Safe Neighborhoods***

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### **ACTIONS AND PROJECTS:**

- Neighborhood Crime Watch
- Crime Prevention through Environmental Design
- Citizen's Volunteer Organization
- CVO Jr. After School Tutoring Program
- Work Force Alliance Job Kiosk
- Community Job Board
- Go Green - Sustainability Development Elements
- Best Management Practices inspection database

### **MEASURES OF SUCCESS:**

- Number of volunteer projects completed in neighborhoods
- Increased sense of safety among residents in targeted areas (outcome based on quality of life surveys)
- Decreased level of crime in transitional neighborhoods
- Decreased number of open code violations compared to annual measures
- Number of properties added to database
- Number of annual manure bin inspections conducted
- Number of fertilizer/phosphate inspections
- Number of referrals to CVO
- Number of referred cases resolved
- Number of inspections scheduled
- Number of notices mailed

## Safe Neighborhoods

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>Recreation Fund</i>					
Personal Services	\$358,997	\$692,268	\$574,843	\$435,007	\$294,633
Operating Expenditures	203,268	82,605	104,556	111,415	90,160
Capital Outlay	1,174	20,270	-	11,880	2,560
<b>Total Community Programs Administration</b>	<b>\$563,439</b>	<b>\$795,142</b>	<b>\$679,399</b>	<b>\$558,302</b>	<b>\$387,353</b>
Positions	(1) 3	7	6	5	3
<i>Safe Neighborhoods Subfund</i>					
Personal Services					\$514,484
Operating Expenditures					620,242
Capital Outlay					11,000
<b>Total Safe Neighborhoods</b>					<b>\$1,145,726</b>
Positions					7
<i>Safe Neighborhoods Subfund</i>					
Personal Services	\$514,096	\$610,761	\$669,536	\$736,422	\$871,350
Operating Expenditures	78,031	99,918	86,621	100,270	108,172
Capital Outlay	-	3,788	6,315	24,790	6,620
<b>Total Code Compliance</b>	<b>\$592,127</b>	<b>\$714,467</b>	<b>\$762,473</b>	<b>\$861,482</b>	<b>\$986,142</b>
Positions	10	10	11	11	12
<i>Safe Neighborhoods Subfund</i>					
Personal Services				\$106,050	\$163,289
Operating Expenditures				4,200	34,080
Capital Outlay				-	-
<b>Total Nuisance Abatement</b>				<b>\$110,250</b>	<b>\$197,369</b>
Positions				2	3

## ***Safe Neighborhoods***

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### **09-10 STAFFING:**

#### **Community Programs Administration**

Community Projects Manager	1.00
Community Programs Director	1.00
Project Manager	1.00
<i>Total FTEs</i>	<i>3.00</i>

#### **Safe Neighborhoods**

Code Compliance Officer	2.00
Administrative Assistant	1.00
Maintenance Worker	1.00
Neighborhood Advocate	3.00
<i>Total FTEs</i>	<i>7.00</i>

#### **Code Compliance**

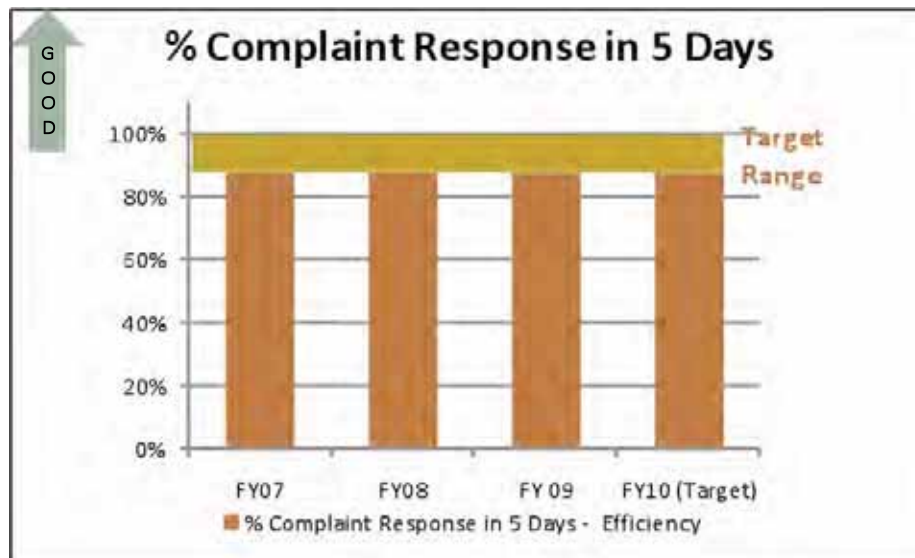
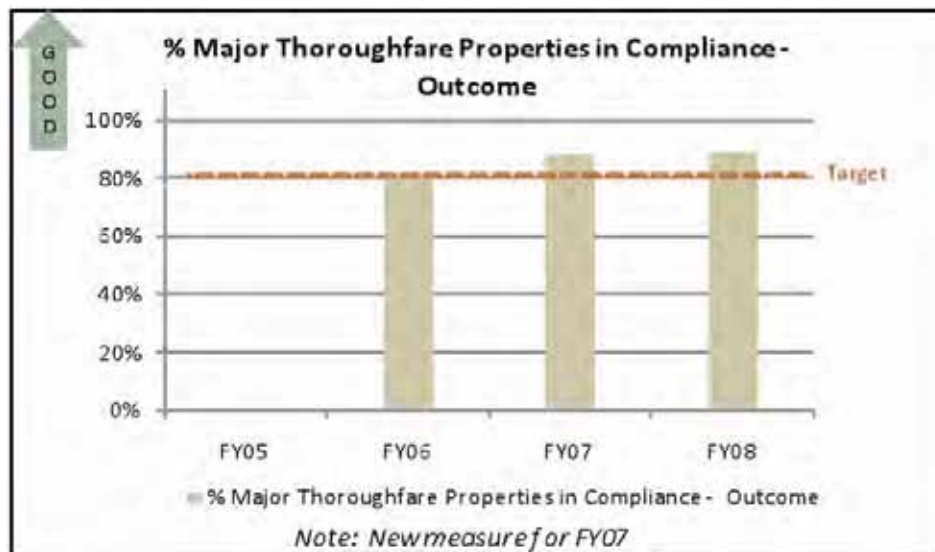
Code Compliance Manager	1.00
Code Compliance Officer	7.00
Code Compliance Specialist	2.00
Customer Informations Associate	1.00
Lead Code Compliance Officer	1.00
<i>Total FTEs</i>	<i>12.00</i>

#### **Nuisance Abatement**

Maintenance Worker	3.00
<i>Total FTEs</i>	<i>3.00</i>

## Safe Neighborhoods

### 08-09 PERFORMANCE RESULTS:



## Communications

### MISSION:

Foster community outreach and communication to the public through website, media and other printing services.

### FUNCTION:

Maintain an up-to-date and accurate website; provide press release information to the media and provide assistance to internal departments with printing and graphics.

### GOALS:

RESPECTING THE ENVIRONMENT  
RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

FULLY TRANSPARENT GOVERNMENT  
CONVENIENT SERVICES FOR RESIDENTS  
ENCOURAGE PARTICIPATION AND  
COMMUNICATION IN GOVERNANCE  
COMMUNITY INVOLVEMENT IN PROTECTING NATURAL  
RESOURCES  
IMPROVED TECHNOLOGY THAT REDUCES WASTE

### ACTIONS AND PROJECTS:

- Customer technology survey
- Website enhancements

### MEASURES OF SUCCESS:

- Increase annual number of website hits by 10%

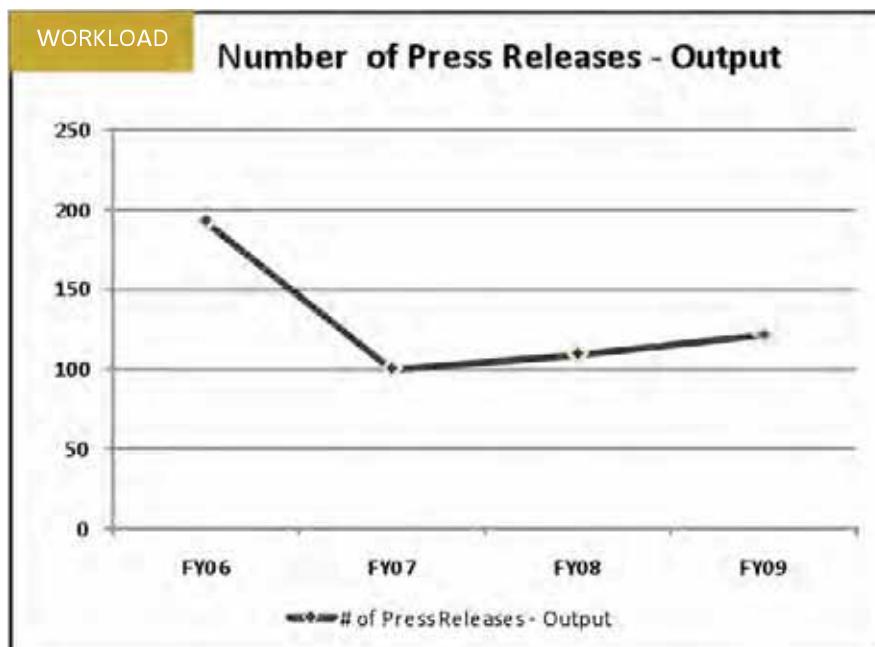
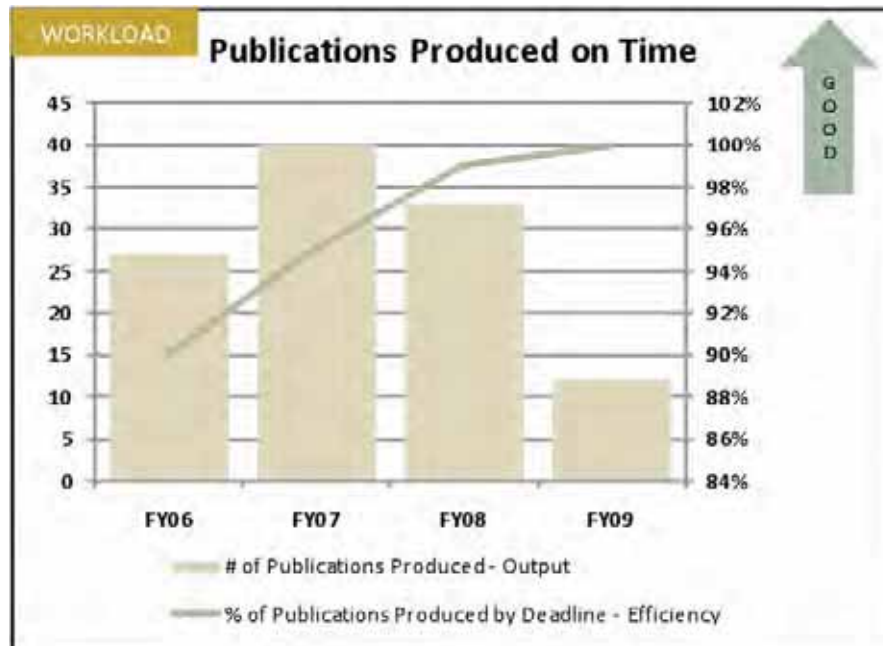
<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>General Fund</i>					
Personal Services	\$212,421	\$260,479	\$153,405	\$151,301	\$223,041
Operating Expenditures	177,151	185,908	41,829	9,100	9,000
Capital Outlay	-	-	-	-	-
<b>Total Communications</b>	<b>\$389,572</b>	<b>\$446,387</b>	<b>\$195,234</b>	<b>\$160,401</b>	<b>\$232,041</b>
Positions	4	4	2	2	2

### 09-10 STAFFING:

Project Manager	1.00
Research Assistant	1.00
<i>Total FTEs</i>	<i>2.00</i>

## Communications

### 08-09 PERFORMANCE RESULTS:



## ***Recreation***

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### **MISSION:**

Partner with the Community to provide exceptional parks, leisure and recreational programs that build strong, healthy lifestyles that contribute to the economic and environmental sustainability of the Village.

### **FUNCTION:**

Provide recreation, community and leisure programming opportunities to youth, teens, adults and seniors.

### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**

**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**FAMILY ATMOSPHERE**

**QUALITY SERVICES VALUED BY RESIDENTS**

### **ACTIONS AND PROJECTS:**

- Complete program review
- Seek partnerships with businesses
- Complete a market analysis
- Senior Center evaluation

### **MEASURES OF SUCCESS:**

- Increase in sponsorship dollars by 5%
- Increase web registration by 10%
- Increase program registration and attendance by 15% from FY 08-09

## Recreation

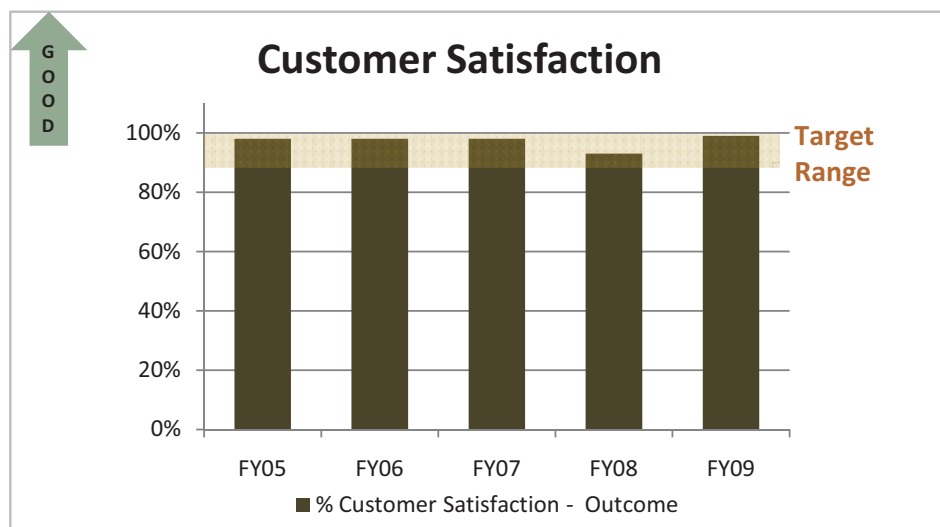
<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>Recreation Fund</i>					
Personal Services	\$550,350	\$540,113	\$554,830	\$464,720	\$386,223
Operating Expenditures	226,732	236,146	303,504	315,640	18,780
Capital Outlay	43,229	27,773	5,406	4,430	2,590
<b>Total Aquatics</b>	<b>\$820,311</b>	<b>\$804,032</b>	<b>\$863,739</b>	<b>\$784,790</b>	<b>\$407,593</b>
Positions	7	6	4	3	3
<i>Recreation Fund</i>					
Personal Services	\$758,577	\$758,148	\$746,329	\$817,797	\$711,042
Operating Expenditures	673,304	590,718	525,882	550,385	392,850
Capital Outlay	15,399	180,092	9,183	-	-
<b>Total Athletics</b>	<b>\$1,447,280</b>	<b>\$1,528,958</b>	<b>\$1,281,394</b>	<b>\$1,368,182</b>	<b>\$1,103,892</b>
Positions	8	6	6	5	6
<i>Recreation Fund</i>					
Personal Services	\$211,288	\$296,091	\$253,471	\$228,043	\$303,895
Operating Expenditures	407,246	375,794	296,756	266,311	123,700
Capital Outlay	4,950	2,435	-	-	-
<b>Total Programming</b>	<b>\$623,485</b>	<b>\$674,319</b>	<b>\$550,227</b>	<b>\$494,354</b>	<b>\$427,595</b>
Positions	5	5	4	4	4
<i>Recreation Fund</i>					
Personal Services	\$68,168	\$47,717	\$48,615	\$53,478	-
Operating Expenditures	84,681	95,121	96,880	17,400	-
Capital Outlay	-	-	-	-	-
<b>Total Tennis</b>	<b>\$152,849</b>	<b>\$142,838</b>	<b>\$145,495</b>	<b>\$70,878</b>	<b>\$0</b>
Positions	1	1	1	1	0
<i>Recreation Fund</i>					
Personal Services	\$65,212	\$152,789	\$176,188	\$225,068	\$0
Operating Expenditures	126,122	143,896	113,669	104,195	77,489
Capital Outlay	4,388	6,753	-	1,200	27,567
<b>Total Wellington Community Center</b>	<b>\$195,722</b>	<b>\$303,438</b>	<b>\$289,858</b>	<b>\$330,463</b>	<b>\$105,056</b>
Positions	5	2	2	2	0

## Recreation

### 09-10 STAFFING:

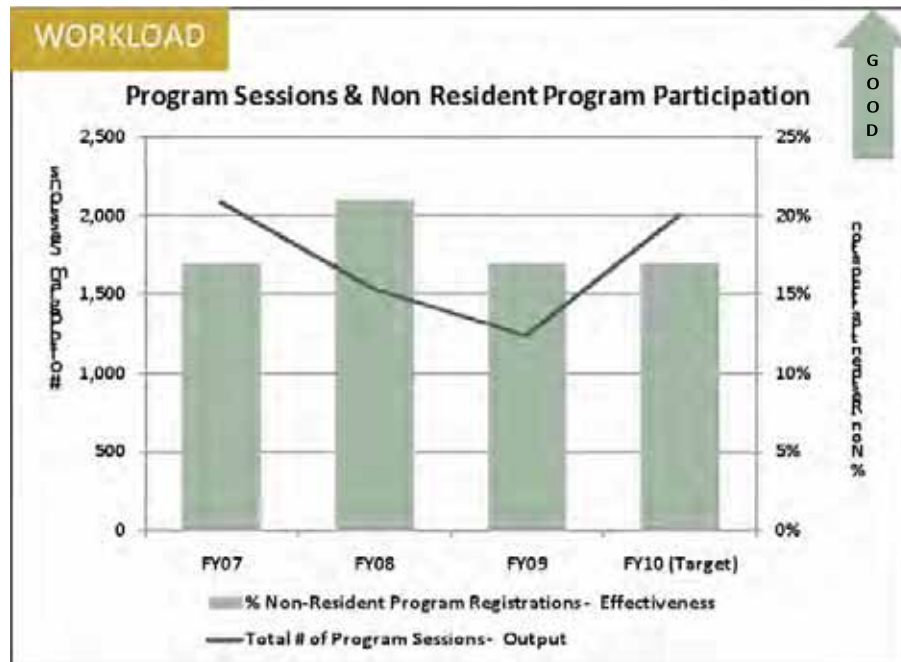
<b>Aquatics</b>	
Aquatics Supervisor	2.00
Lead Lifeguard	1.00
<i>Total FTEs</i>	<i>3.00</i>
<b>Athletic Programs</b>	
Athletic Programs Manager	1.00
Customer Informations Associate	2.00
Programs Coordinator	3.00
<i>Total FTEs</i>	<i>6.00</i>
<b>Programming</b>	
Community Center Manager	1.00
Programs Coordinator	1.00
Customer Informations Associate	1.00
Senior Services Coordinator	0.40
<i>Total FTEs</i>	<i>3.40</i>

### 08-09 PERFORMANCE RESULTS:



## Recreation

### 08-09 PERFORMANCE RESULTS:



## ***Financial Management & Budget***

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### **MISSION:**

#### **FINANCIAL SERVICES**

To provide timely, accurate, and relevant information, financial analysis and services to contribute to the successful operation, performance and the future of the organization

#### **MANAGEMENT & BUDGET**

To coordinate and prepare the annual operating and capital improvement budgets which reflects the vision and goals of the Village and complies with Federal, State and local requirements

#### **PURCHASING**

Support all departments through effective and efficient procurement and contract management services

#### **RISK MANAGEMENT**

To protect Village assets and employees through best practices

### **FUNCTION:**

#### **FINANCIAL SERVICES**

To ensure timely and accurate payments to vendors and employees in compliance with policies, provide relevant, timely and accurate financial information to council, departments, residents and agencies and to ensure appropriate internal controls

#### **MANAGEMENT & BUDGET**

Responsible for coordination, development, preparation, publication and implementation of annual budget

#### **PURCHASING**

To coordinate procurement of materials, supplies, equipment and services in compliance with Village policy and in a cost effective manner

#### **RISK MANAGEMENT**

To provide the Village employees and residents with professional risk management services including claims administration, risk assessment and mitigation and maintenance of adequate insurance coverage to include worker's compensation, liability, vehicle and property

### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**

**PROTECTING OUR INVESTMENT**

**RESPECTING THE ENVIRONMENT**

**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**NEIGHBORHOOD REDEVELOPMENT**

**WELL-MAINTAINED PUBLIC FACILITIES**

**QUALITY SERVICES VALUED BY RESIDENTS**

**FINANCIAL HEALTH THROUGH RESOURCE AND**

**COST MANAGEMENT**

**FULLY TRANSPARENT GOVERNMENT**

**IMPROVED TECHNOLOGY THAT REDUCES WASTE**

## ***Financial Management & Budget***

---

### **ACTIONS AND PROJECTS:**

- Online financial reports with drill down
- Develop outcome-based budgeting framework
- Reduce benefit costs and/or improve benefits
- Provide effective safety training
- Improve safety inspections

### **MEASURES OF SUCCESS:**

- Bond Rating
- Maintain reserves at 29%
- Number of quarterly and monthly financial statements provided to management and departments by the 20<sup>th</sup> of the month.
- Reduce benefit costs
- Increase number of error free payroll runs and reports related to employee pay and benefits
- Budget Variance percentages – revenues and expenditures
- Increase in the number of safe months (less than 3 incidents)
- Decrease total dollar amount of claims
- Amount of real property insured

## Financial Management & Budget

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	\$568,909	\$638,862	\$755,191	\$822,122	\$824,429
Operating Expenditures	356,205	396,739	217,339	217,250	218,405
Capital Outlay	-	-	-	-	-
<b>Total Accounting &amp; Treasury</b>	<b>\$925,114</b>	<b>\$1,035,601</b>	<b>\$972,530</b>	<b>\$1,039,372</b>	<b>\$1,042,834</b>
Positions	9	9	9	9	9
<i>General Fund</i>					
Personal Services	\$63,872	\$76,846	\$174,701	\$192,950	\$424,161
Operating Expenditures	7,627	8,447	14,419	27,430	31,550
Capital Outlay	-	-	-	-	-
<b>Total Management &amp; Budget</b>	<b>\$71,499</b>	<b>\$85,292</b>	<b>\$189,120</b>	<b>\$220,380</b>	<b>\$455,711</b>
Positions	1	1	2	2	3
<i>General Fund</i>					
Personal Services	\$329,649	\$694,778	\$844,550	\$413,271	-
Operating Expenditures	37,587	51,117	7,831	26,850	-
Capital Outlay	-	-	-	-	-
<b>Total Compensation &amp; Benefits</b>	<b>\$367,236</b>	<b>\$745,895</b>	<b>\$852,380</b>	<b>\$440,121</b>	<b>\$0</b>
Positions	2	2	2	2	0
<i>General Fund</i>					
Personal Services	\$298,672	\$383,480	\$301,009	\$313,570	\$280,614
Operating Expenditures	156,382	136,850	115,621	135,000	132,650
Capital Outlay	-	-	-	-	1,610
<b>Total Purchasing</b>	<b>\$455,054</b>	<b>\$520,330</b>	<b>\$416,630</b>	<b>\$448,570</b>	<b>\$414,874</b>
Positions	5	5	2	3	3
<i>General Fund</i>					
Personal Services	-	-	-	-	\$67,553
Operating Expenditures	859,355	1,174,624	844,595	1,056,750	1,055,050
Capital Outlay	-	-	-	-	-
<b>Total Risk Management</b>	<b>\$859,355</b>	<b>\$1,174,624</b>	<b>\$844,595</b>	<b>\$1,056,750</b>	<b>\$1,122,603</b>
Positions	0	0	0	0	1

## ***Financial Management & Budget***

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### **09-10 STAFFING:**

#### **Accounting & Treasury**

Director of Financial Management & Budget	1.00
Accounting Supervisor	2.00
Accounting Technician	2.00
Payroll Specialist	1.00
Management Analyst	1.00
Staff Accountant	1.00
Utility Billing Coordinator	1.00
<i>Total FTEs</i>	<i>9.00</i>

#### **Management & Budget**

Fiscal Analyst/Budget Coordinator	1.00
Research Specialist	1.00
Senior Project Manager	1.00
<i>Total FTEs</i>	<i>3.00</i>

#### **Purchasing**

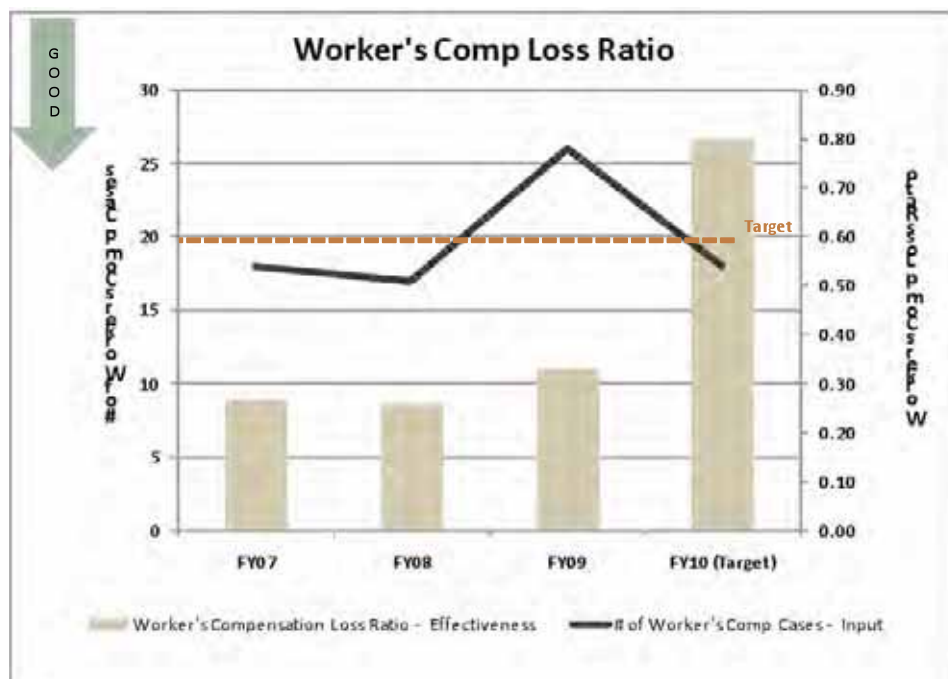
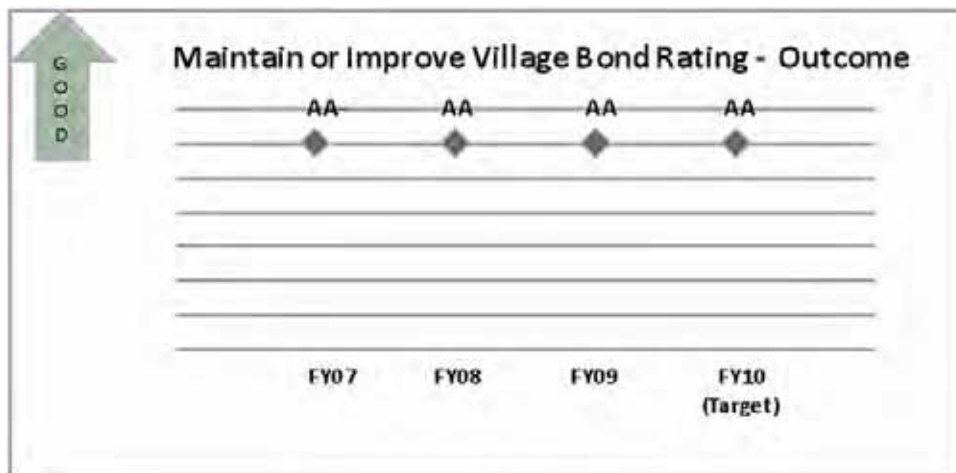
Contract Coordinator	1.00
Purchasing Supervisor	1.00
Accounting Technician	1.00
<i>Total FTEs</i>	<i>3.00</i>

#### **Risk Management**

Risk Benefit Specialist	1.00
<i>Total FTEs</i>	<i>1.00</i>

## Financial Management & Budget

### 08-09 PERFORMANCE RESULTS:



## Customer Service

### MISSION:

To strive for excellence by exceeding customer expectations, to be open and responsive to their needs, always maintaining a high standard of professionalism, to believe in teamwork and to be aggressive in developing and using methods and ideas that will continually enhance all areas of customer service for the benefit of all Utility customers.

### FUNCTION:

To provide service, call and complaint assistance; process and resolve utility billing payments and inquiries

### GOALS:

RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

QUALITY SERVICES VALUED BY RESIDENTS

FINANCIAL HEALTH THROUGH RESOURCE AND COST

MANAGEMENT

### ACTIONS AND PROJECTS:

- Cross train all customer service personnel
- Provide customer relations management training
- Customer inquiry procedures guide

### MEASURES OF SUCCESS:

- All staff is crossed trained. All duties and tasks are up to date even in the absence of a staff member
- Courtesy calls have helped to decrease the amount of customers disconnected for non-payment

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>General Fund</i>					
Personal Services			\$2,306	\$130,807	\$134,715
Operating Expenditures			-	3,000	3,500
Capital Outlay			-	-	-
<b>Total Reception</b>				<b>\$133,807</b>	<b>\$138,215</b>
Positions				2	2
<i>Water/Wastewater Fund</i>					
Personal Services	\$298,691	\$329,365	\$337,226	\$355,628	\$250,079
Operating Expenditures	286,460	348,125	302,884	383,900	324,300
Capital Outlay	-	-	-	2,000	1,910
Interest Expense	27,998	25,415	23,390	30,000	30,000
<b>Total Billing &amp; Collections</b>	<b>\$613,149</b>	<b>\$702,906</b>	<b>\$663,501</b>	<b>\$771,528</b>	<b>\$606,289</b>
Positions	5	5	5	5	3

## Customer Service

### 09-10 STAFFING:

#### Reception

Customer Informations Associate	1.00
Receptionist	1.00
<i>Total FTEs</i>	<i>2.00</i>

#### Billing & Collections

Customer Informations Associate	2.00
Customer Service Manager	1.00
<i>Total FTEs</i>	<i>3.00</i>

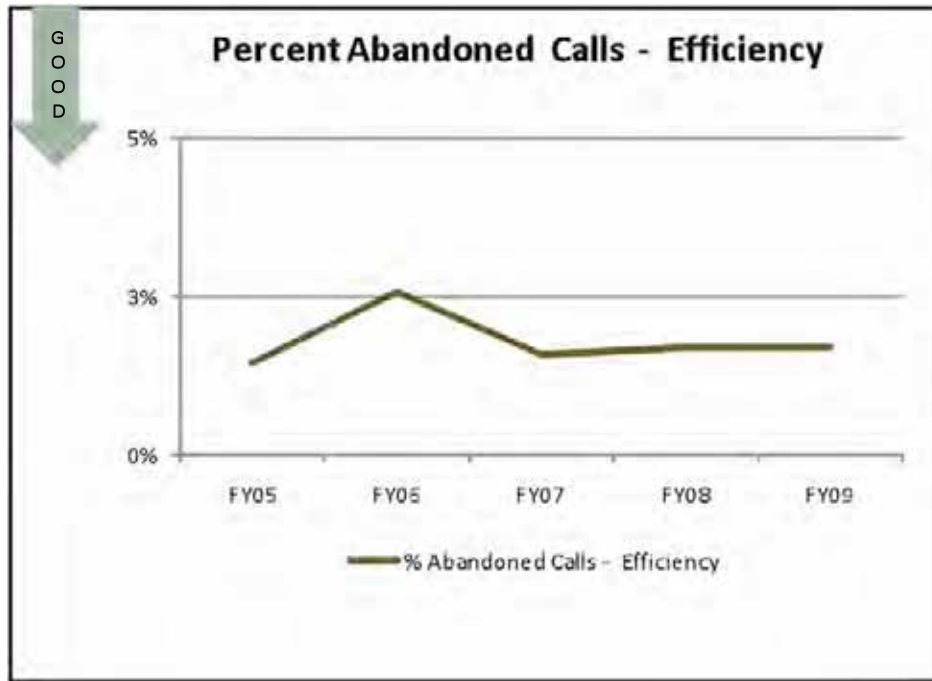
### 08-09 PERFORMANCE RESULTS:



## *Customer Service*

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### 08-09 PERFORMANCE RESULTS:



## Human Resources

### MISSION:

To provide workforce management services through leadership and guidance in the development, implementation and administration of fair and equitable policies and practices

### FUNCTION:

Provide guidance and advice regarding the management of Village Human Resources

### FOCUS:

RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

QUALITY SERVICES VALUED BY RESIDENTS

FINANCIAL HEALTH THROUGH RESOURCE AND COST

MANAGEMENT

### ACTIONS AND PROJECTS:

- Electronic employee filing system
- Applicant Tracking system with electronic application capability
- Update the Employee Manual
- Train employees in manual update
- Performance pay plan

### MEASURES OF SUCCESS:

- Scan 100% of active employee files by 10/1/10
- Print and distribute revised Employee Manual and complete all associated training by 2/1/10
- Implement online evaluation process linked to organizational vision and focus areas by 6/1/10
- Reduce applicant-related documents by 50% as a result of online applications
- Increase efficiency by receiving at least 85% of applications online
- Decrease the cost of the Applicant Tracking program by 73%

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>General Fund</i>					
Personal Services	\$13,199	\$233,807	\$276,175	\$373,682	\$305,516
Operating Expenditures	421,054	169,126	87,434	125,200	111,600
Capital Outlay	-	1,348	-	-	-
<b>Total Human Resources</b>	<b>\$434,253</b>	<b>\$404,280</b>	<b>\$363,609</b>	<b>\$498,882</b>	<b>\$417,116</b>
Positions	0	3	3	3	3

### 09-10 STAFFING:

#### Human Resources

Human Resources Generalist 1.00

Human Resources Manager 1.00

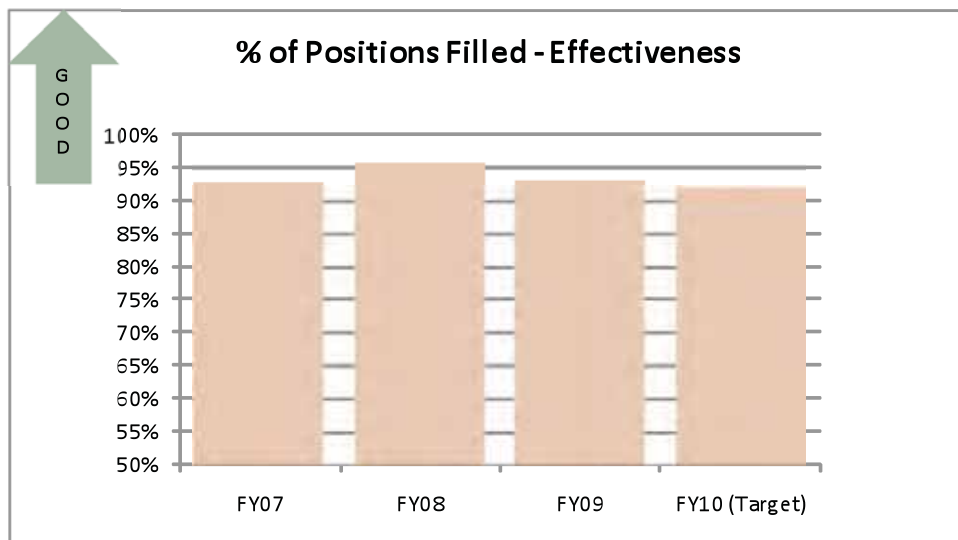
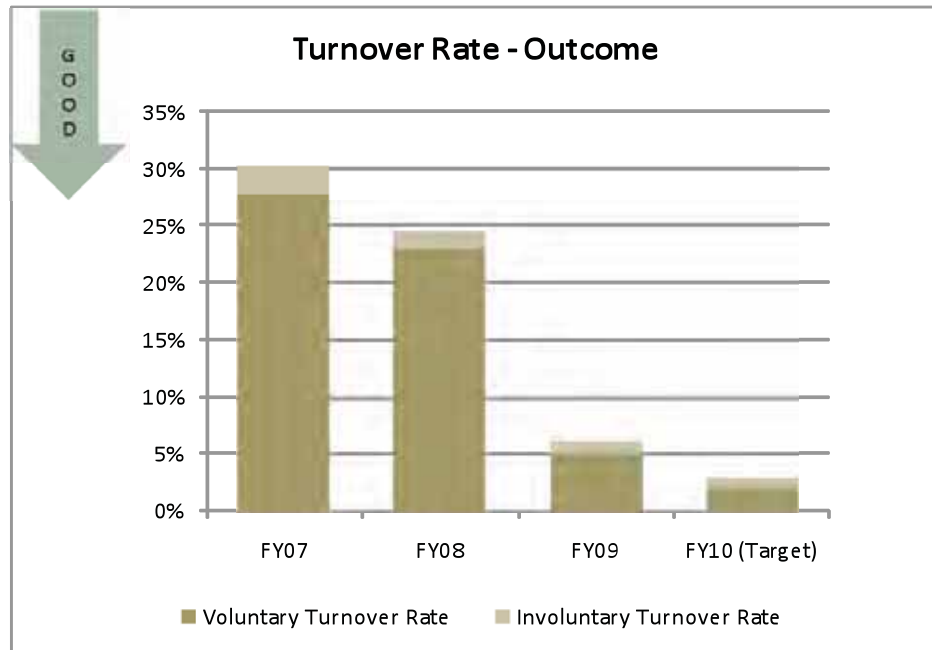
Recruitment Administrator 1.00

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*Total FTEs* 3.00

## Human Resources

### 08-09 PERFORMANCE RESULTS:



## ***Information Technology***

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### **MISSION:**

The Information Technology Department will carry out the business of information and technology services by positioning itself to provide enterprise leadership in the business transformation process, provide for operational agility by operating as a mission critical function, will facilitate cost savings through enterprise planning and purchasing and will facilitate proactive and forward thinking approaches to technology and services.

### **FUNCTION:**

Responsible for delivery of information and technology services through computer systems, telecommunications and the Intranet/Internet. This involves providing, maintain, and evaluating all computer hardware and software systems, Village network connections, as well as business planning review.

### **GOALS:**

**RESPECTING THE ENVIRONMENT**

**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**QUALITY SERVICES VALUED BY RESIDENTS**

**IMPROVED TECHNOLOGY THAT REDUCES WASTE**

**FINANCIAL HEALTH THROUGH RESOURCE AND COST**

**MANAGEMENT**

### **ACTIONS AND PROJECTS:**

#### **FINANCIAL SUSTAINABILITY AND COST EFFECTIVENESS**

- Develop 5-year IT Strategic Plan
- Expand municipal WiFi system use to Village vehicles, irrigation and utility systems
- Laserfiche, CRM, and GIS systems integration

### **MEASURES OF SUCCESS:**

- 15 cameras installed and streaming data through web creating a reduction in electricity used at Village locations
- GPS system installed offering a reduction in response times and fuel costs
- Cameras installed and monitoring services offered
- Two hotspots open at Village Park and Community Center offering WiFi public access
- Version 8.0 installed and configured
- Folder structure designed and 90% of documents moved into new folders
- Purchase and install GIS interface, build appropriate queries, and train at least 3 departments
- Have minimum of agendas, minutes, resolutions, ordinances, contracts, and two other categories available for public access through the web

## Information Technology

### 09-10 EXPENDITURE SUMMARY:

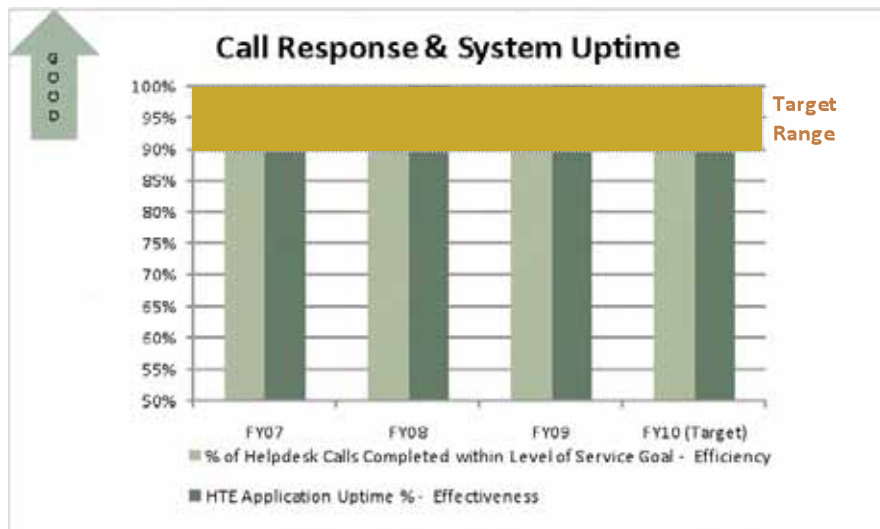
	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	-	-	41,814	150,244	\$627,634
Operating Expenditures	\$1,271,412	\$1,245,229	\$1,323,197	\$1,145,900	677,890
Capital Outlay	399,580	303,398	148,664	69,990	327,328
<b>Total Information Technology</b>	<b>\$1,670,992</b>	<b>\$1,548,627</b>	<b>\$1,513,675</b>	<b>\$1,366,134</b>	<b>\$1,632,852</b>
Positions	0	0	0	1	6
<i>General Fund</i>					
Personal Services				\$289,603	
Operating Expenditures				19,010	
Capital Outlay				-	
<b>Total GIS</b>				<b>\$308,613</b>	
Positions				4	

### 09-10 STAFFING:

#### Information Technology

Business Analyst	1.00
Chief Information Officer	1.00
GIS Analyst	1.00
IT Administrator	1.00
IT Analyst	1.00
Network Analyst	1.00
<b>Total FTEs</b>	<b>6.00</b>

### 08-09 PERFORMANCE RESULTS:



## Capital Improvement Program

### MISSION:

Implementation of the Village's adopted Capital Improvement Plan.

### FUNCTION:

To prepare plans, budgets and schedules to complete all projects identified within the Village's adopted Capital Improvement Plan in a timely fashion.

### GOALS:

NEIGHBORHOOD RENAISSANCE  
PROTECTING OUR INVESTMENT  
RESPECTING THE ENVIRONMENT  
ECONOMIC DEVELOPMENT  
RESPONSIVE GOVERNMENT

### KEY OUTCOMES:

FOREST HILL BOULEVARDING  
AQUATIC CENTER IMPROVEMENTS  
TOWN CENTER DEVELOPMENT  
A BEAUTIFUL WELLINGTON  
FULLY TRANSPARENT GOVERNMENT  
FACILITIES AND PROJECTS THAT USE EFFECTIVE GREEN  
TECHNIQUES AND MATERIALS

### ACTIONS AND PROJECTS:

- Begin planned Forest Hill Boulevard landscape, drainage, roadway and lighting improvements by 2/2010
- Complete the Aquatic Center Improvements by 4/2010
- Complete Amphitheater and Barrier-Free Playground at Town Center by 6/2010

### MEASURES OF SUCCESS:

- Projects completed per schedule
- Projects completed at or below budgeted levels
- Staff meetings held on a regular basis and issues identified
- Changes to the existing Purchasing policies are implemented

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>General Fund</i>					
Personal Services					\$726,400
Operating Expenditures					77,000
Capital Outlay					-
<b>Total Capital Improvement Program</b>					<b>\$803,400</b>
Positions					7

## Capital Improvement Program

### 09-10 STAFFING:

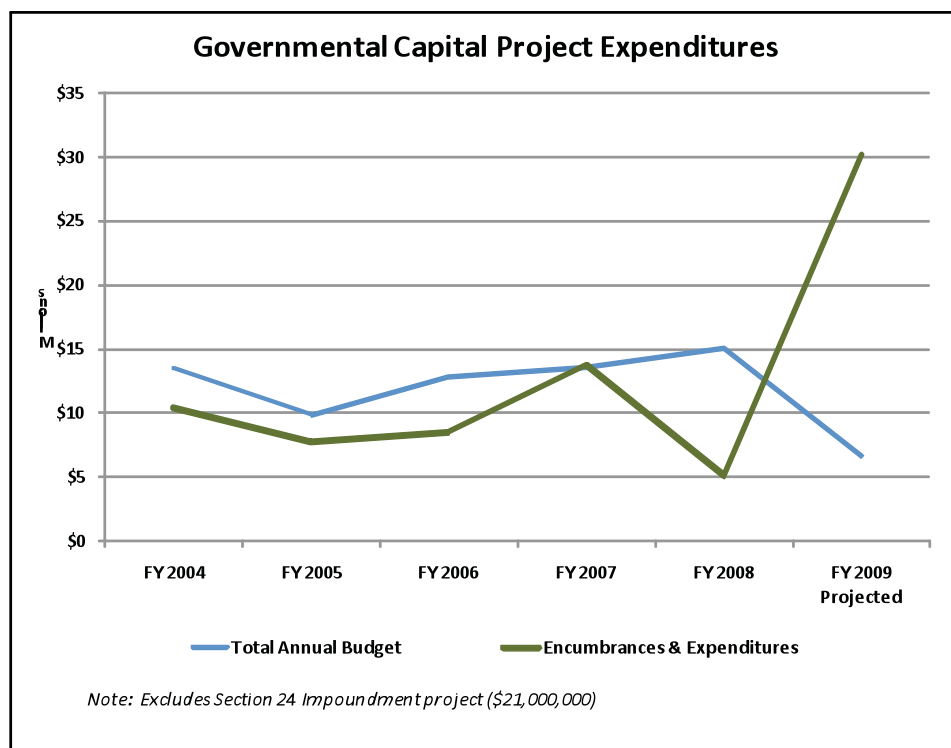
#### Capital Improvement Program

Capital Improvements Director	1.00
Project Manager	1.00
Project Management Assistant	2.00
Senior Project Manager	1.00
Construction Coordinator	2.00

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<i>Total FTEs</i>	<i>7.00</i>
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### 08-09 PERFORMANCE RESULTS:



## ***Public Works – Facilities and Grounds***

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### **MISSION:**

#### **ADMINISTRATION**

To enhance the appearance and infrastructure of the Village through increased maintenance and planning of capital projects and programs designed to strengthen the underlying systems for roadways, surface water, landscaping, parks, facilities, equestrian trails, fleet and equipment.

#### **LANDSCAPE MAINTENANCE**

To provide sound landscaping maintenance and horticultural practices, enhancing the natural beauty of the Village.

#### **BUILDING MAINTENANCE**

To provide maintenance of the Village's facilities, assets and buildings.

#### **SPORTS FIELDS AND AQUATICS**

Partner with the community to provide exceptional sports fields, aquatics and tennis facilities to contribute to recreational opportunities, family atmosphere and enhanced property values of the Village.

#### **ENVIRONMENTAL SERVICES AND NEIGHBORHOOD PARKS**

To provide customer focused, health and safety-conscious, and fiscally responsible mosquito and pest control services. To operate and maintain the Village's neighborhood parks, equestrian trail system, and special events.

### **FUNCTION:**

#### **ADMINISTRATION**

To operate and maintain the Village's infrastructure, fleet and equipment effectively; assist in the planning and designing of Village capital improvements.

#### **LANDSCAPE MAINTENANCE**

The Landscape Maintenance Division is responsible for the maintenance of irrigation, trees and landscapes in various areas throughout the Village such as medians, right of ways, public facilities, including entrance features. Oversee mowing and maintenance contracts, design and install landscape and irrigation projects and supervise nuisance abatement activities.

#### **BUILDING MAINTENANCE**

The Building Maintenance Division keeps Village-owned and leased buildings in good appearance and working order by maintaining the plumbing, electrical fixtures, mechanical systems, and the structures themselves. They perform routine maintenance and schedule repair work for all Village properties and the Sheriff's Office Substation.

#### **SPORTS FIELDS AND AQUATICS**

The purpose of the Sports Fields and Aquatics division is to provide operational support and preventive maintenance schedules for all facilities ensuring safety, efficiency of operations and the extension of equipment and facility life cycles.

## ***Public Works – Facilities and Grounds***

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### **ENVIRONMENTAL SERVICES AND NEIGHBORHOOD PARKS**

The division administers the in-house mosquito control and pest control spraying program; neighborhood parks and equestrian trail maintenance and littoral planting and preserve monitoring and special event preparation.

#### **GOALS:**

**SAFE NEIGHBORHOOD**

**PROTECTING OUR INVESTMENT**

**RESPECTING THE ENVIRONMENT**

**ECONOMIC DEVELOPMENT**

**RESPONSIVE GOVERNMENT**

#### **KEY OUTCOMES:**

**STABLE PROPERTY VALUES**

**NEIGHBORHOOD IDENTITY**

**A BEAUTIFUL WELLINGTON**

**WELL-MAINTAINED PUBLIC FACILITIES**

**GREAT PLACES TO GO**

**QUALITY SERVICES VALUED BY RESIDENTS**

**FINANCIAL HEALTH THROUGH RESOURCE AND COST  
MANAGEMENT**

**FACILITIES AND PROJECTS THAT USE EFFECTIVE GREEN  
TECHNIQUES AND MATERIALS**

**OPEN AND GREEN SPACES PRESERVED**

#### **ACTIONS AND PROJECTS:**

- Mosquito & Pest Control Program
- LED Lighting Program
- Electronic Irrigation Program
- Neighborhood Parks Program
- Park Capital Maintenance Program
- APWA Accreditation

## ***Public Works – Facilities and Grounds***

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### **MEASURES OF SUCCESS:**

- Percent of complaint calls responded to within 24 hours of notification
- Accreditation with APWA
- Percent of newly installed native plant material (opposed to non-native)
- Linear footage of irrigation upgraded annually
- Decrease in irrigation electric cost
- Inspections completed per PM Schedule
- Reduction in complaint work orders
- Monthly electric usage for facilities
- Percentage of green purchases out of total
- Percent of games canceled due to weather events (decreased recovery time)
- Percent of fields ready for play within 2 days
- Number of complaints received related to facility maintenance
- Percentage of maintenance evaluations above compliance
- Number of safety checks resulting in lower incident rates
- Field playability turnaround (reduced field down time/less rain outs through proper laser grading)
- Percent of monthly neighborhood park inspections completed
- Number of Mosquito Control Requests/Complaints
- Mosquito trap counts

## Public Works – Facilities and Grounds

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>General Fund</i>					
Personal Services				\$208,104	\$516,872
Operating Expenditures				9,000	22,750
Capital Outlay				-	-
<b>Total Public Works Admin</b>				<b>\$217,104</b>	<b>\$539,622</b>
Positions				2	7
<i>General Fund</i>					
Personal Services	\$710,722	\$706,135	\$789,872	\$1,350,446	\$1,002,307
Operating Expenditures	779,391	662,310	690,462	1,109,045	701,805
Capital Outlay	2,823	11,670	88,853	-	3,700
<b>Total Landscape Maintenance</b>	<b>\$1,492,936</b>	<b>\$1,380,114</b>	<b>\$1,569,187</b>	<b>\$2,459,491</b>	<b>\$1,707,812</b>
Positions	15	15	15	21	14
<i>General Fund</i>					
Personal Services	\$504,578	\$597,337	\$638,412	\$899,878	\$919,074
Operating Expenditures	153,305	218,278	138,318	215,500	260,700
Capital Outlay	13,679	5,490	35,596	37,010	-
<b>Total Building Maintenance</b>	<b>\$671,562</b>	<b>\$821,105</b>	<b>\$812,326</b>	<b>\$1,152,388</b>	<b>\$1,179,774</b>
Positions	8	10	10	13	14
<i>General Fund</i>					
Personal Services	\$1,738,969	\$1,598,321	\$1,542,922	\$1,686,665	\$1,082,492
Operating Expenditures	1,539,681	896,974	732,072	945,990	1,078,756
Capital Outlay	348,044	381,377	323,115	14,000	72,950
<b>Total Sports Fields &amp; Aquatics</b>	<b>\$3,626,694</b>	<b>\$2,876,672</b>	<b>\$2,598,109</b>	<b>\$2,646,655</b>	<b>\$2,234,198</b>
Positions	34	40	28	27	17
<i>Surface Water Management Fund</i>					
Personal Services		\$133,125	\$178,091	\$199,577	\$622,137
Operating Expenditures		78,978	50,936	101,500	99,500
Capital Outlay		45,683	14,704	-	15,000
<b>Total Environmental Services</b>		<b>\$257,786</b>	<b>\$243,731</b>	<b>\$301,077</b>	<b>\$736,637</b>
Positions		3	3	3	9
<i>General Fund</i>					
Personal Services					\$307,342
Operating Expenditures					138,368
Capital Outlay					-
<b>Total Neighborhood Parks</b>					<b>\$445,710</b>
Positions					5

## ***Public Works – Facilities and Grounds***

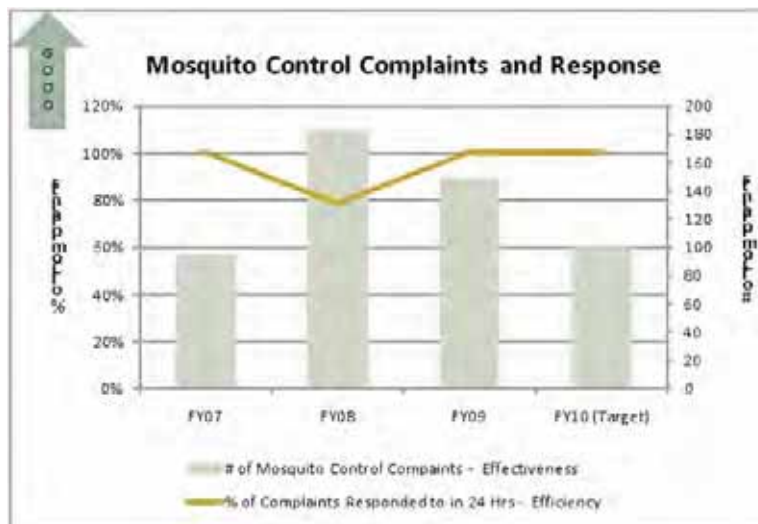
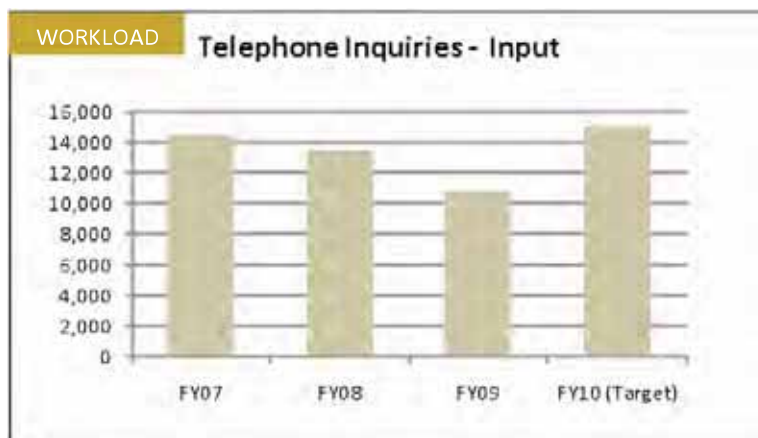
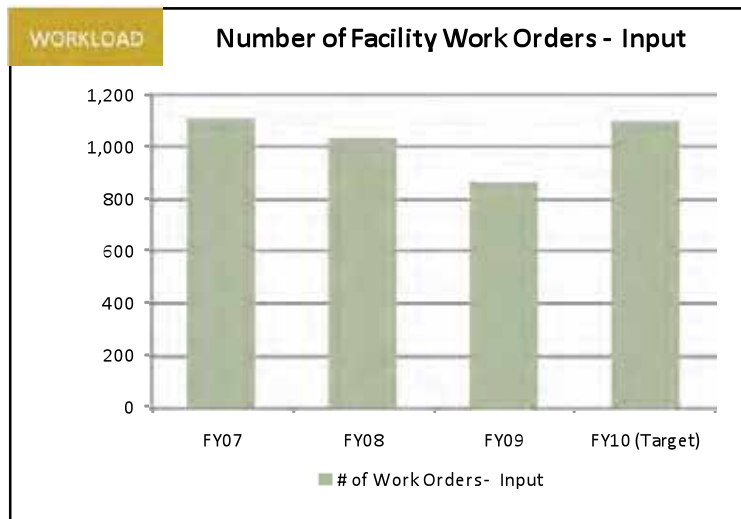
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### **09-10 STAFFING:**

<b>Public Works Administration</b>	
Administrative Assistant	1.00
Receptionist	1.00
Project Management Assistant	1.00
Customer Informations Associate	2.00
Grounds & Facilities Manager	1.00
Public Works Director	1.00
<i>Total FTEs</i>	<i>7.00</i>
<b>Landscape Maintenance</b>	
Irrigation Technician	5.00
Irrigation Trades Crew Chief	1.00
Landscape Trades Crew Chief	1.00
Maintenance Equipment Operator	3.00
Maintenance Worker	3.00
Operations Supervisor	1.00
<i>Total FTEs</i>	<i>14.00</i>
<b>Building Maintenance</b>	
Building Maintenance Worker	3.00
Electrician	1.00
Maintenance Worker	8.00
Operations Supervisor	1.00
Trades Crew Chief	1.00
<i>Total FTEs</i>	<i>14.00</i>
<b>Sports Facilities &amp; Aquatics</b>	
Irrigation Technician	2.00
Maintenance Equipment Operator	1.00
Maintenance Worker	12.00
Operations Supervisor	1.00
Trades Crew Chief	1.00
<i>Total FTEs</i>	<i>17.00</i>
<b>Environmental Services</b>	
Maintenance Worker	6.00
Building Maintenance Worker	1.00
Trades Crew Chief	1.00
Operations Supervisor	1.00
<i>Total FTEs</i>	<i>9.00</i>
<b>Neighborhood Parks</b>	
Maintenance Worker	1.00
Irrigation Technician	1.00
Maintenance Worker	3.00
<i>Total FTEs</i>	<i>5.00</i>

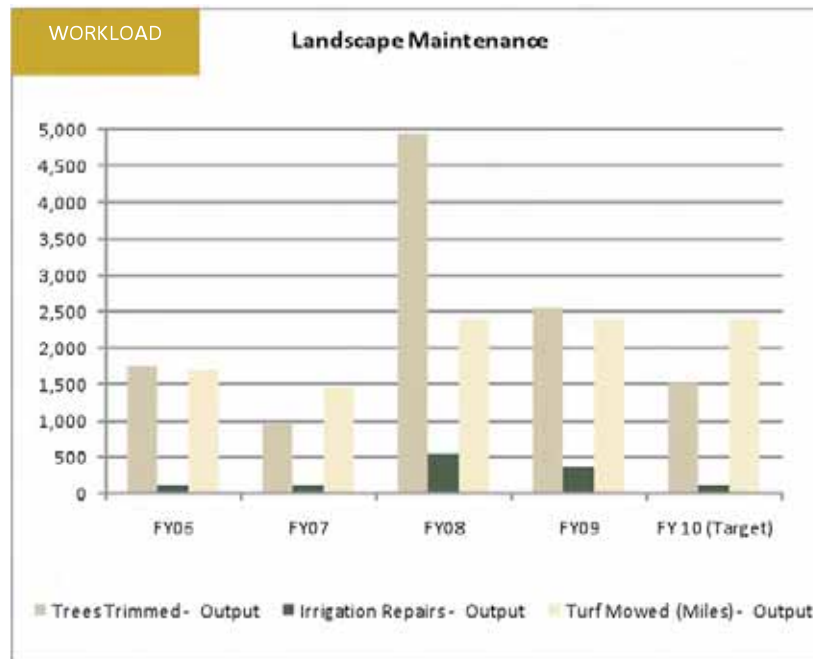
## Public Works – Facilities and Grounds

### 08-09 PERFORMANCE RESULTS:



## Public Works – Facilities and Grounds

### 08-09 PERFORMANCE RESULTS:



## ***Public Works – Infrastructure***

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### **MISSION:**

#### **FLEET MAINTENANCE**

To provide adequate transportation for Village operations through preventative and corrective maintenance of all fleet and equipment.

#### **SURFACE WATER**

To operate and maintain an effective Village surface water management system; monitor surface water quality to insure environmentally safe water retention, recharge facilities and protect residents and properties from flooding.

#### **ROADS**

To continually work to improve the quality of life for our residents by meeting the service needs by maintaining clean, safe, hazard-free roadways, and working to provide the highest level of service.

#### **SOLID WASTE**

To ensure residents and businesses are receiving a high level of service with solid waste and recycling collection at the lowest reasonable price through aggressive contract management and compliance monitoring. To provide increased public information when change occurs regarding collection responsibilities and problem resolution

### **FUNCTION:**

#### **FLEET MAINTENANCE**

Fleet and Equipment Maintenance maintains and repairs all of the Village's vehicles, equipment and fuel storage facilities in safe operating condition, minimizing cost and down-time and to ensure the safety of all employees, residents and the public.

#### **SURFACE WATER**

Maintain the Village's drainage infrastructure including canals and water bodies

#### **ROADS**

The Roads Division is responsible for road and roadside maintenance including pothole, swale and shoulder repair, litter control, road signage, pavement markings, street sweeping, and sidewalk maintenance.

#### **SOLID WASTE**

The Solid Waste Division is responsible for providing the residents of Wellington with the highest levels of service for residential and commercial trash, recycling, and vegetation pick up. Waste Management Services, Inc. is contracted to provide exceptional customer service at the lowest possible cost to the residents. This division provides the guidance, oversight, and managerial support. Also responsible for the coordination of EOC communications and hurricane debris clean-up.

## ***Public Works – Infrastructure***

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### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**

**PROTECTING OUR INVESTMENT**

**RESPONSIVE GOVERNMENT**

**ENVIRONMENTAL RESPECT**

### **KEY OUTCOMES:**

**SAFE ROADS**

**FLOOD PROTECTION**

**TIMELY ACCESSIBLE TRANSPORTATION**

**WELL-MAINTAINED PUBLIC FACILITIES**

**FINANCIAL HEALTH THROUGH RESOURCE AND  
COST MANAGEMENT**

**FACILITIES AND PROJECTS THAT USE EFFECTIVE GREEN  
TECHNIQUES AND MATERIALS**

**IMPROVED TECHNOLOGY THAT REDUCES WASTE**

### **ACTIONS AND PROJECTS:**

- Fuel Efficiency Program
- Drainage Rehabilitation Program
- Surface Water Telemetry
- Road Resurfacing Plan
- Shoulder Program
- In-house Recycling Program
- Vehicle WiFi Unit Program
- Excavate canals to designed sections
- Upgrade pavement markings

### **MEASURES OF SUCCESS:**

- Percentage of vehicles receiving their PM, per schedule.
- Increase in life of vehicle and decrease replacement
- Decrease in fuel costs
- Reduce electrical usage (kilowatts) for pump stations (\*pending weather events)
- Linear feet of canals sections excavated annually
- Total of center line miles resurfaced
- Percent of 5 miles of shoulder work completed
- Percentage of Solid Waste work orders addressed within 24 hours (excluding recycling bin deliveries due to contractual agreement)
- Percentage of recycling bin delivery work orders addressed within 5 business days

## Public Works – Infrastructure

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>General Fund</i>					
Personal Services	\$270,165	\$299,898	\$309,843	\$329,835	\$328,493
Operating Expenditures	153,744	217,968	210,444	176,988	181,450
Capital Outlay	200,479	99,951	180,372	57,616	73,500
<b>Total Fleet Maintenance</b>	<b>\$624,388</b>	<b>\$617,817</b>	<b>\$700,660</b>	<b>\$564,439</b>	<b>\$583,443</b>
Positions	4	4	4	4	4
<i>Surface Water Management Fund</i>					
Personal Services	\$687,931	\$700,300	\$658,723	\$818,902	\$759,307
Operating Expenditures	603,868	588,207	747,399	843,767	840,805
Capital Outlay	29,447	6,637	4,604	86,920	50,700
<b>Total Surface Water Management</b>	<b>\$1,321,246</b>	<b>\$1,295,143</b>	<b>\$1,410,726</b>	<b>\$1,749,589</b>	<b>\$1,650,812</b>
Positions	11	13	12	11	10
<i>Gas Tax Maintenance Fund</i>					
Personal Services	\$786,797	\$809,301	\$815,324	\$906,784	\$912,056
Operating Expenditures	891,260	583,502	637,849	803,576	652,925
Capital Outlay	38,815	5,925	162,570	171,470	61,590
<b>Total Roads</b>	<b>\$1,716,872</b>	<b>\$1,398,727</b>	<b>\$1,615,743</b>	<b>\$1,881,830</b>	<b>\$1,626,571</b>
Positions	15	15	14	13	13
<i>Solid Waste Fund</i>					
Personal Services	\$147,307	\$156,604	\$143,967	\$148,738	\$151,008
Operating Expenditures	(1) 8,122,194	1,853,963	1,943,290	3,087,169	3,040,850
Capital Outlay	-	-	-	-	-
<b>Total Solid Waste</b>	<b>\$8,269,501</b>	<b>\$2,010,568</b>	<b>\$2,087,257</b>	<b>\$3,235,907</b>	<b>\$3,191,858</b>
Positions	3	3	2	2	2
<b>(1) Includes \$4,095,782 in debris removal expense for storm event in FY06</b>					

## ***Public Works – Infrastructure***

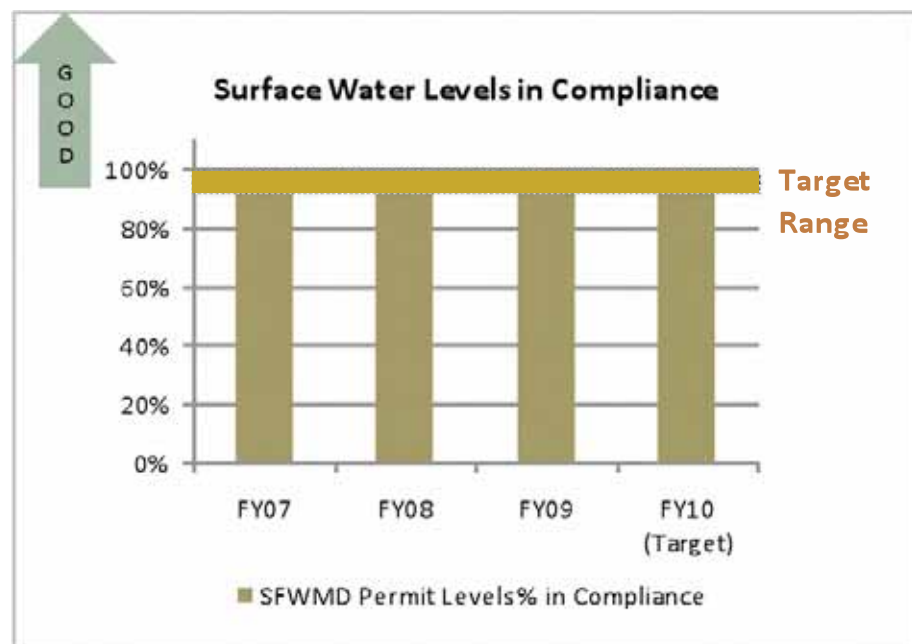
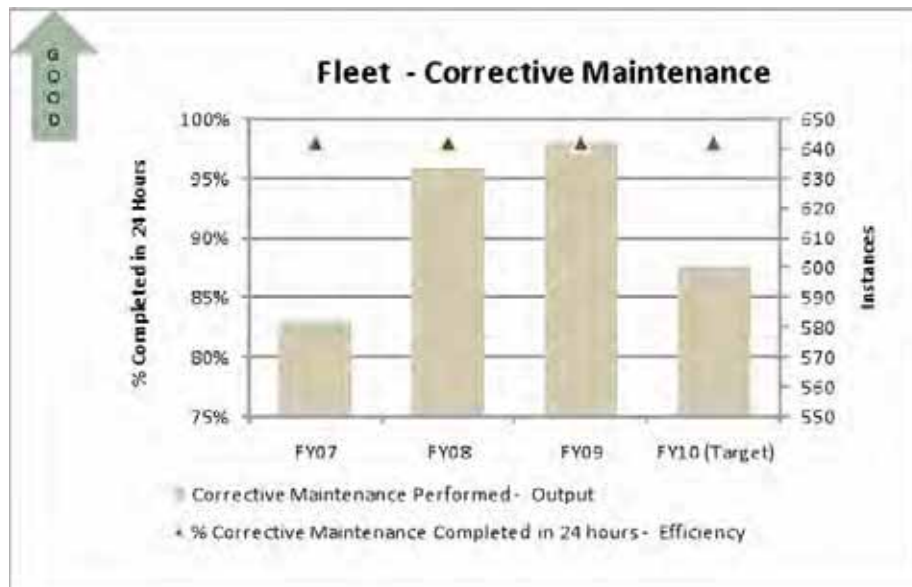
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### **09-10 STAFFING:**

<b>Fleet &amp; Equipment Maintenance</b>	
Equipment Mechanic	3.00
Operations Supervisor	1.00
<i>Total FTEs</i>	<i>4.00</i>
 <b>Surface Water Management</b>	
Infrastructure Manager	1.00
Maintenance Equipment Operator	4.00
Maintenance Worker	3.00
Operations Supervisor	1.00
Trades Crew Chief	1.00
<i>Total FTEs</i>	<i>10.00</i>
 <b>Roads</b>	
Maintenance Equipment Operator	4.00
Maintenance Worker	8.00
Operations Supervisor	1.00
<i>Total FTEs</i>	<i>13.00</i>
 <b>Solid Waste</b>	
Maintenance Worker	1.00
Operations Supervisor	1.00
<i>Total FTEs</i>	<i>2.00</i>

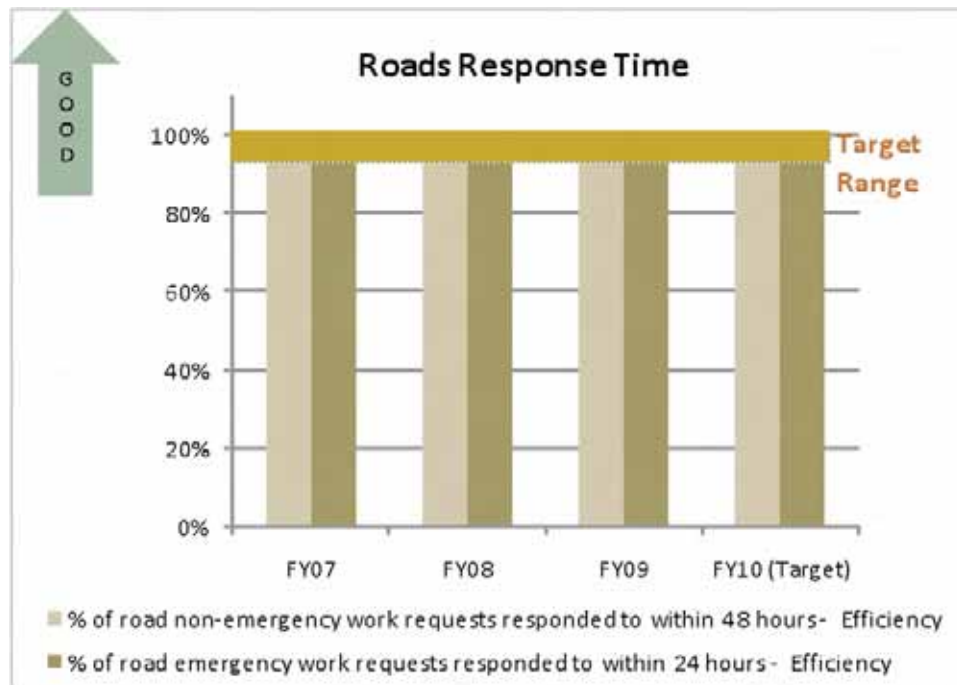
## Public Works – Infrastructure

### 08-09 PERFORMANCE RESULTS:



## Public Works – Infrastructure

### 08-09 PERFORMANCE RESULTS:



## ***Community Development***

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### **MISSION:**

#### **PLANNING AND ZONING**

To ensure quality sustainable development while protecting the health, safety and welfare of all residents through administration and application of the Village's Comprehensive Plan, adopted Village Codes and Ordinances, and state and federal regulations.

#### **DEVELOPMENT SERVICES**

To ensure quality development and protect the health, safety and welfare of residents and visitors through enforcement of Village codes and ordinances; the Florida Building Code; property maintenance standards and through one-stop customer focused services.

### **FUNCTION:**

#### **PLANNING AND ZONING**

Provide fair, efficient, expeditious professional planning and zoning related services in accordance with the Village's land development regulations, Economic Development Initiatives and preservation of the Village's natural resources.

#### **DEVELOPMENT SERVICES**

Enforcement of Florida Statutes for construction permitting and inspection services; coordinate permits and approvals with outside agencies; ensure every project in the Village complies with applicable code and safety requirements; oversee frontline customer service for licensing, permitting and bill payments

### **GOALS:**

#### **NEIGHBORHOOD RENAISSANCE**

#### **ECONOMIC DEVELOPMENT**

#### **RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

#### **PUBLIC SAFETY**

#### **STABLE PROPERTY VALUES**

#### **A BEAUTIFUL WELLINGTON**

#### **QUALITY PROFESSIONAL EMPLOYMENT**

#### **QUALITY SERVICES VALUED BY RESIDENTS**

### **ACTIONS AND PROJECTS:**

- Electronic Plan Review
- Customer Service Training
- Business Tax Receipt process improvement
- File Scanning Project
- Cost Recovery

### **MEASURES OF SUCCESS:**

- Percent of plans reviewed electronically
- Land development and engineering permits issued more quickly than under previous system (timeliness of plan review) - % reviewed on time
- Decrease number of expired permits in system
- Percent of Public Services files scanned on an ongoing basis
- Increase the number of business tax receipts issued

## Community Development

<b>09-10 EXPENDITURE SUMMARY:</b>	<b>Actual FY06</b>	<b>Actual FY07</b>	<b>Actual FY08</b>	<b>Budget FY09</b>	<b>Budget FY10</b>
<i>PZ &amp; B Fund</i>					
Personal Services	\$627,742	\$664,254	\$463,281	\$277,160	\$219,285
Operating Expenditures	236,168	235,557	297,138	231,846	133,043
Capital Outlay	-	31,255	-	8,410	-
<b>Total Community Development Administratio</b>	<b>\$863,910</b>	<b>\$931,066</b>	<b>\$760,419</b>	<b>\$517,416</b>	<b>\$352,328</b>
Positions	6	6	3	2	3
Personal Services	\$675,540	\$777,026	\$672,621	\$728,959	
Operating Expenditures	60,187	55,583	65,412	59,455	
Capital Outlay	-	-	-	-	
<b>Total Engineering Services</b>	<b>\$735,727</b>	<b>\$832,610</b>	<b>\$738,034</b>	<b>\$788,414</b>	
Positions	12	11	11	7	
<i>PZ &amp; B Fund</i>					
Personal Services	\$451,010	\$586,001	\$576,296	\$538,604	\$391,615
Operating Expenditures	64,279	86,342	51,935	101,400	97,202
Capital Outlay	-	1,677	2,722	18,750	28,330
<b>Total Planning &amp; Zoning</b>	<b>\$515,289</b>	<b>\$674,021</b>	<b>\$630,954</b>	<b>\$658,754</b>	<b>\$517,147</b>
Positions	8	8	7	6	3
<i>PZ &amp; B Fund</i>					
Personal Services	\$1,685,606	\$1,631,844	\$1,485,082	\$1,563,841	\$1,440,170
Operating Expenditures	412,045	316,332	187,380	292,230	257,766
Capital Outlay	35,971	4,414	15,300	55,060	21,410
<b>Total Development Services</b>	<b>\$2,133,623</b>	<b>\$1,952,590</b>	<b>\$1,687,763</b>	<b>\$1,911,131</b>	<b>\$1,719,346</b>
Positions	25	26	21	19	18

## Community Development

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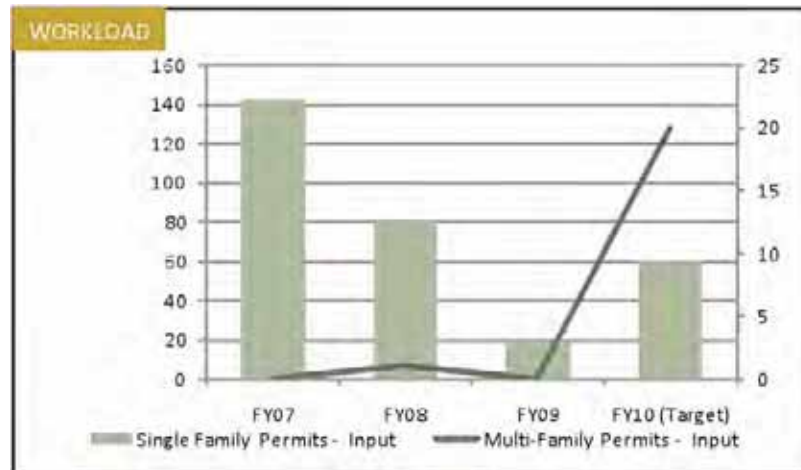
### 09-10 STAFFING:

<b>Administration</b>	
Administrative Assistant	1.00
Project Manager	1.00
Community Development Director	1.00
<i>Total FTEs</i>	<i>3.00</i>
<b>Planning &amp; Zoning</b>	
Associate Planner	2.00
Planning & Zoning Manager	1.00
<i>Total FTEs</i>	<i>3.00</i>
<b>Development Services</b>	
Administrative Assistant	2.00
Building Construction Inspector	5.00
Development Services Director (Building Official)	1.00
Chief Building Inspector	1.00
Customer Informations Associate	4.00
Customer Service Manager	1.00
Plans Examiner	2.00
Receptionist	1.00
Senior Planning & Zoning Technician	1.00
<i>Total FTEs</i>	<i>18.00</i>

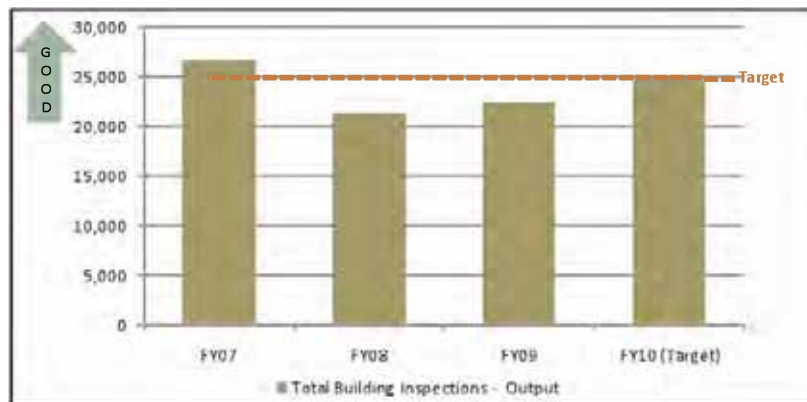
## Community Development

### 08-09 PERFORMANCE RESULTS:

#### SINGLE AND MULTI-FAMILY PERMITS



#### TOTAL BUILDING INSPECTIONS



## *Utilities*

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### **MISSION:**

#### **ADMINISTRATION**

Support the provision of safe, reliable, eco-friendly and affordable water and wastewater service.

#### **WATER TREATMENT FACILITY**

Provide safe, reliable and affordable potable water.

#### **WASTEWATER TREATMENT FACILITY**

Provide a cost-effective and environmentally sound wastewater collection, treatment and disposal system in full compliance with appropriate regulatory agencies, ensuring the health, safety and welfare of the residents and meeting present and future need of the community.

#### **UTILITY SYSTEM MAINTENANCE**

Support the provision of safe, reliable, eco-friendly and affordable water and wastewater service.

#### **FIELD SERVICES**

Provide safe and reliable distribution of potable water and reuse water; collection and transmission of wastewater and responsive and courteous customer service that is eco-friendly and affordable.

#### **LABORATORY**

Support the provision of safe, reliable, eco-friendly and affordable water and wastewater service and the provision of surface water management.

### **FUNCTION:**

#### **ADMINISTRATION**

Provide technical, engineering expertise and support for the Utilities Department, including enforcement of the Village's grease trap ordinance and review and inspection of new Village and Developer built utility infrastructure.

#### **WATER TREATMENT FACILITY**

Produce and deliver potable water to all Village Utility Customers in accordance with State regulations and community expectations.

#### **WASTEWATER TREATMENT FACILITY**

Responsible for operation and maintenance of wastewater treatment plant, water reclamation facility and wastewater treatment process.

#### **UTILITY SYSTEM MAINTENANCE**

Maintain and repair water and wastewater treatment and lift station facilities and equipment.

## *Utilities*

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### **FIELD SERVICES**

Operate and maintain the potable water distribution, reuse distribution and wastewater collection/transmission systems and provide field services for all Utility Customers.

### **LABORATORY**

Provide technical support services for the Utility and Public Works Departments by collecting water samples and performing laboratory analyses to qualitatively measure water quality to insure the health and welfare of all users of these services. Field collections are governed by the Department of Environmental Protection whereas laboratory bacteriological analyses are certified and regulated by the Florida Department of Health.

### **GOALS:**

**NEIGHBORHOOD RENAISSANCE**  
**PROTECTING OUR INVESTMENT**  
**RESPECTING THE ENVIRONMENT**  
**RESPONSIVE GOVERNMENT**

### **KEY OUTCOMES:**

**TIMELY & PROFESSIONAL RESPONSE TO EMERGENCIES**  
**WELL-MAINTAINED PUBLIC FACILITIES**  
**OPEN AND GREEN SPACES PRESERVED**  
**FACILITIES AND PROJECTS THAT USE EFFECTIVE GREEN TECHNIQUES AND MATERIALS**  
**IMPROVED TECHNOLOGY THAT REDUCES WASTE**  
**HEALTHY, QUALITY WATER WITH RELIABLE SERVICE**  
**EFFECTIVE TREATMENT, COLLECTION AND DISPOSAL OF WASTEWATER**  
**FINANCIAL HEALTH THROUGH RESOURCE AND COST MANAGEMENT**

### **ACTIONS AND PROJECTS:**

- Utility Infrastructure Maintenance Program
- Asset Maintenance Management System (AMMS) Upgrades
- Lift Station Refurbishment & Electronic Monitoring
- Improve Water Distribution and Wastewater Collection System Reliability – Formal Repair and Replacement Program Development and Implementation
- Wastewater Treatment Facility Expansion project
- Reuse Water Program
- Update Sampling Plans
- NELAC Certification

## *Utilities*

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### **MEASURES OF SUCCESS:**

- Reduction in Grease (15%) entering Wastewater treatment Plant and Reduced Wastewater System Maintenance.
- Construction of Reuse Distribution System Phase 1 is 100% Complete
- Percent of treated effluent filtered to meet state standards for reuse.
- AMMS implemented
- Compliance with Palm Beach County Health Department/FDEP permit requirements
- Support of Water and Wastewater Treatment Evidenced by Sustained Level of Service and Minimal Failures
- Re-construction of Lift Stations 100% Complete
- Compliance with Palm Beach County Health Department/FDEP requirements

## Utilities

### 09-10 EXPENDITURE SUMMARY:

	Actual FY06	Actual FY07	Actual FY08	Budget FY09	Budget FY10
<i>Water/ Wastewater Fund</i>					
Personal Services	-	-	7,393	\$470,288	\$556,899
Operating Expenditures	11,334	-	394	35,250	83,775
Capital Outlay	-	-	-	-	1,500
<b>Total Utilities Administration</b>	<b>\$11,334</b>	<b>\$0</b>	<b>\$7,788</b>	<b>\$505,538</b>	<b>\$642,174</b>
Positions				4	5
<i>Water/ Wastewater Fund</i>					
Personal Services	\$670,121	\$873,856	\$1,048,474	\$919,215	\$780,276
Operating Expenditures	1,990,150	1,994,131	1,949,053	2,028,978	1,906,840
Capital Outlay	-	-	-	301,890	12,140
<b>Total Water Treatment Facility</b>	<b>\$2,660,271</b>	<b>\$2,867,988</b>	<b>\$2,997,527</b>	<b>\$3,250,083</b>	<b>\$2,699,256</b>
Positions	10	10	10	10	10
<i>Water/ Wastewater Fund</i>					
Personal Services	\$476,467	\$525,085	\$514,930	\$614,023	\$596,122
Operating Expenditures	904,548	904,420	937,969	1,189,175	1,098,450
Capital Outlay	-	-	-	33,456	20,467
<b>Total Wastewater Treatment Facility</b>	<b>\$1,381,015</b>	<b>\$1,429,505</b>	<b>\$1,452,898</b>	<b>\$1,836,654</b>	<b>\$1,715,039</b>
Positions	7	7	7	7	7
<i>Water/ Wastewater Fund</i>					
Personal Services	\$335,791	\$384,410	\$407,671	\$461,217	\$478,310
Operating Expenditures	27,684	39,859	25,016	40,895	34,895
Capital Outlay	-	-	-	16,490	2,620
<b>Total Utility System Maintenance</b>	<b>\$363,475</b>	<b>\$424,269</b>	<b>\$432,687</b>	<b>\$518,602</b>	<b>\$515,825</b>
Positions	5	6	6	6	6
<i>Water/ Wastewater Fund</i>					
Personal Services	\$346,553	\$421,377	\$433,709	\$474,230	\$541,310
Operating Expenditures	136,515	83,014	94,066	142,915	203,600
Capital Outlay	-	-	-	17,452	14,500
<b>Total Water Distribution</b>	<b>\$483,068</b>	<b>\$504,392</b>	<b>\$527,775</b>	<b>\$634,597</b>	<b>\$759,410</b>
Positions	5	6	6	6	8
<i>Water/ Wastewater Fund</i>					
Personal Services	\$245,340	\$306,097	\$303,930	\$358,354	\$174,455
Operating Expenditures	36,340	87,669	13,411	269,729	265,450
Capital Outlay	-	-	-	36,000	28,500
<b>Total Meter Services</b>	<b>\$281,680</b>	<b>\$393,766</b>	<b>\$317,341</b>	<b>\$664,083</b>	<b>\$468,405</b>
Positions	5	6	6	6	2
<i>Water/ Wastewater Fund</i>					
Personal Services	\$277,091	\$273,750	\$345,395	\$382,649	\$386,357
Operating Expenditures	286,253	382,295	291,872	455,143	395,100
Capital Outlay	-	-	-	82,250	346,259
<b>Total Wastewater Collection</b>	<b>\$563,344</b>	<b>\$656,045</b>	<b>\$637,267</b>	<b>\$920,042</b>	<b>\$1,127,716</b>
Positions	5	5	5	5	5
<i>Water/ Wastewater Fund</i>					
Personal Services	\$69,887	\$79,078	\$80,228	\$87,577	\$89,830
Operating Expenditures	15,576	15,810	19,498	18,996	18,325
Capital Outlay	-	-	-	-	6,310
<b>Total Laboratory</b>	<b>\$85,462</b>	<b>\$94,888</b>	<b>\$99,726</b>	<b>\$106,573</b>	<b>\$114,465</b>
Positions	1	1	1	1	1

## Utilities

### 09-10 STAFFING:

#### Utilities Administration

Administrative Assistant	1.00
Construction Coordinator	2.00
Utilities Director	1.00
Utilities Engineer	1.00

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<i>Total FTEs</i>	<i>5.00</i>
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#### Water Treatment Facility

Water Operator Apprentice	2.00
Water Operator	7.00
Water Treatment Supervisor	1.00

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<i>Total FTEs</i>	<i>10.00</i>
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#### Wastewater Treatment Facility

Wastewater Operator Apprentice	1.00
Wastewater Operator	5.00
Wastewater Treatment Supervisor	1.00

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<i>Total FTEs</i>	<i>7.00</i>
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#### Utility System Maintenance

Instrumentation Technician	1.00
Utilities Maintenance Supervisor	1.00
Utilities Systems Mechanic	4.00

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<i>Total FTEs</i>	<i>6.00</i>
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#### Field Services - Water Distribution

Field Services Supervisor	1.00
Field Technician	7.00

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<i>Total FTEs</i>	<i>8.00</i>
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#### Field Services - Meter Services

Field Services Technician	2.00
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<i>Total FTEs</i>	<i>2.00</i>
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#### Field Services - Wastewater Collection

Field Technician	4.00
Maintenance Equipment Operator	1.00

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<i>Total FTEs</i>	<i>5.00</i>
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#### Laboratory

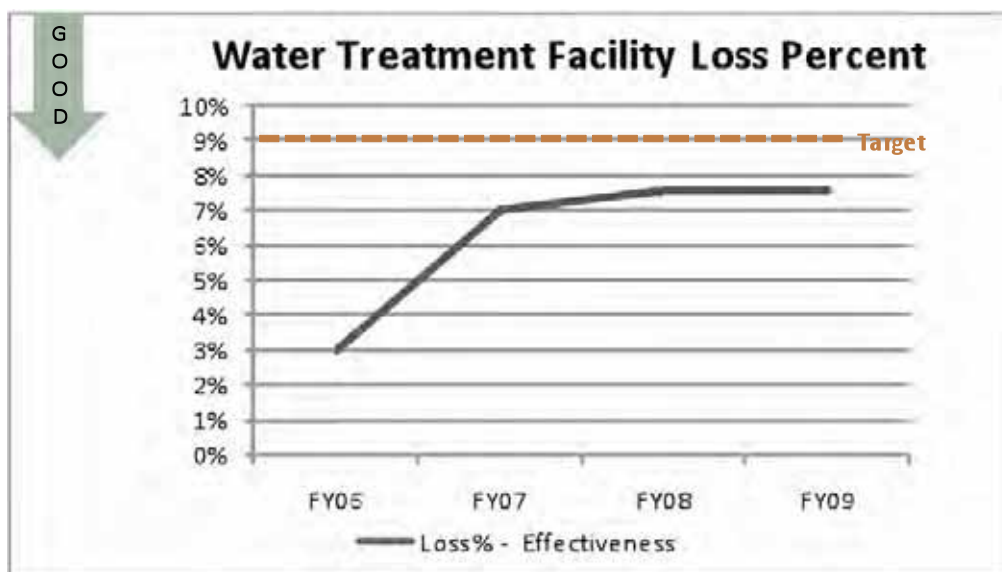
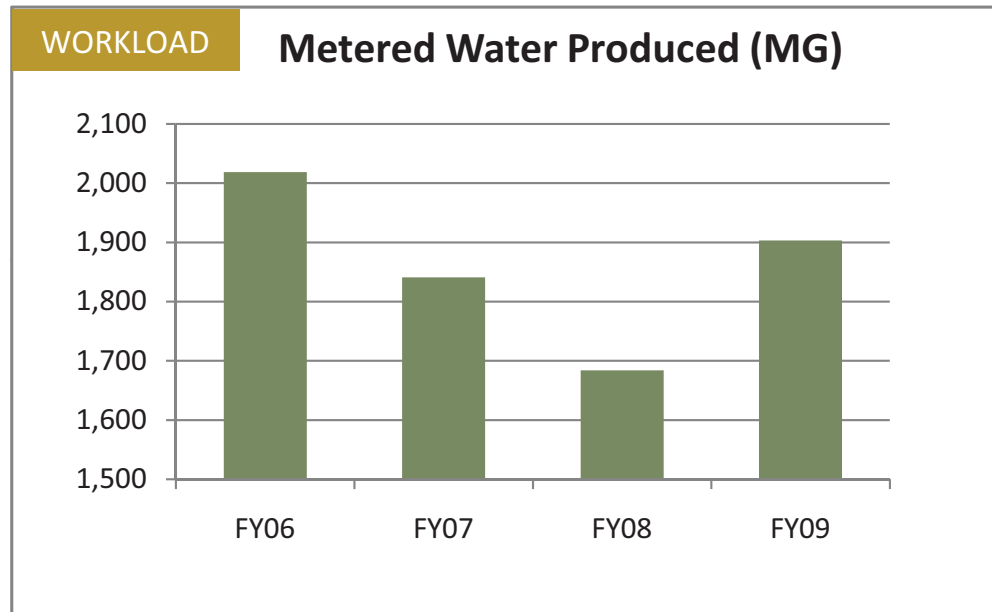
Laboratory Technician	1.00
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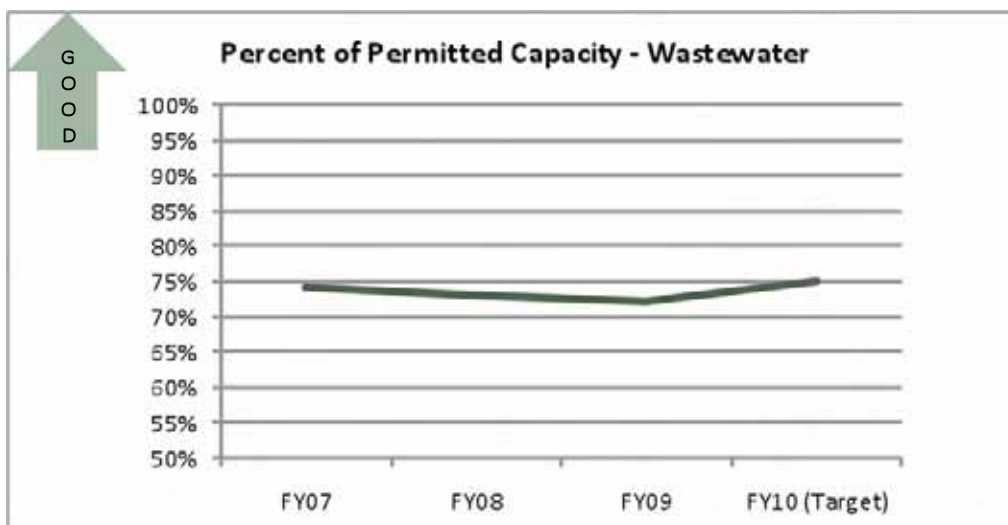
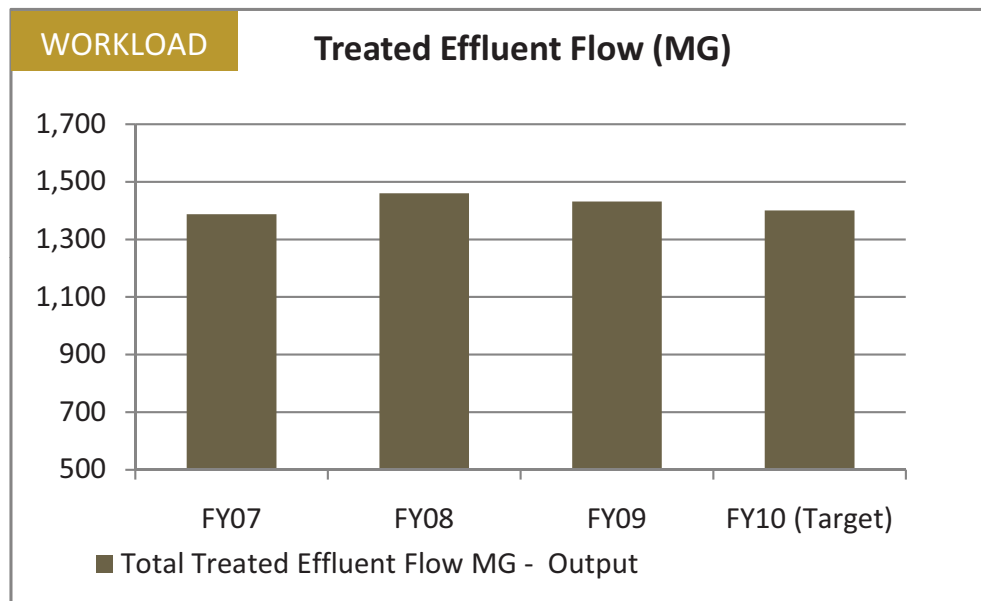
<i>Total FTEs</i>	<i>1.00</i>
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## Utilities

### 08-09 PERFORMANCE RESULTS:



## Utilities



## ***Capital Improvement Plan***

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The Fiscal Year 2010-2014 Capital Improvement Plan (CIP) recommends a total investment of \$54.8 million in the Village of Wellington's capital facilities and equipment during a five-year period. Municipal government provides needed and desired services to the public and in order to provide these services, the Village must furnish and maintain capital facilities and equipment, such as roadways and parks. This plan continues the Village's long-term commitment to roads, drainage systems, parks and other public infrastructure.

The five year CIP is a proposed schedule for the expenditure of funds to acquire or construct these needed improvements over the next five year period. The plan represents a comprehensive and direct statement of the physical development policies of the Village. The program has great significance in that it touches the life of each resident and visitor through the provision of health, safety, transportation, recreation and other services and infrastructure upon which all residents depend. By their nature, capital assets impose incremental costs of use and ownership in the future, requiring significant expenditures of public tax receipts.

Wellington's CIP serves to:

- Economically build and maintain a capital infrastructure
- Complete projects on schedule and within budget
- Provide for an annual update to the CIP schedule
- Allow for additions of projects and adjustments due to changing priorities
- Link projects with the Village vision, mission and goals, and the priorities of Village Council and citizens
- Coordinate department resources and equipment
- Effectively communicate the justification, description and costs of projects to stakeholders
- An important implementation device for growth management
- Identify funding sources, capital and ongoing expenditures for all projects
- Allow sufficient time to identify project financing and implementation measures

Only projects that meet the definition of a capital improvement are included in the CIP. Capital improvements are defined as physical assets, constructed or purchased, generally having a minimum cost of \$25,000 and an expected useful life in excess of one year. Fixed assets and tangible personal property (TPP) replacements with a cost over \$1,000 each are included in the annual capital budget. The planning of the CIP is intended to minimize annual capital changes through the multi-year nature of the process. Each year, the capital plan is not reconstructed; it is reviewed and updated to reflect changes in the physical, economic or political environment.

## FY 2010 FIVE-YEAR CAPITAL PLAN

The Village's CIP grew from a budget of \$11.8 million in 2000 to \$34.4 million in 2007, as the Village invested in major road, park and utility expansion. As tax reform and economic contraction combined with slowed population growth in the area, the future capital plan has been adjusted to reflect these changes. For FY 2010, the CIP budget is \$13.4 million, a decrease of \$5.6 million over FY 2009.

Capital improvements are budgeted by funding source due to the restrictions on the use of some sources. Please see the Funding Sources section of this document for more information. Projects are further identified by the type, described further in the Project Types section.

The FY 2010 capital plan spending of \$13.4 million and spending for the years 2011 through 2014 of \$41.4 million is allocated by funding source as follows:

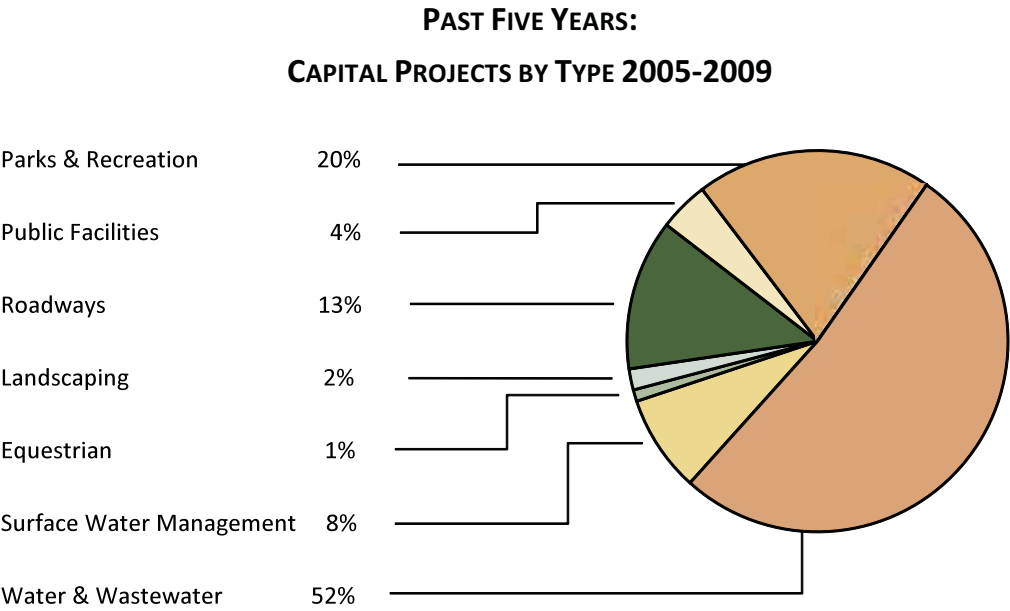
### PROJECTS COMPLETED IN FY 2009

10-acre site restoration  
 Flying Cow Road Phase 1  
 Forest Hill Blvd. Signal at Quercus  
 FPL Corridor – Landscape Big Blue Trace  
 Greenbriar Dog Park  
 Utility Meter Replacement  
 South Shore Boulevard Phase 1  
 Village Park Second Entrance

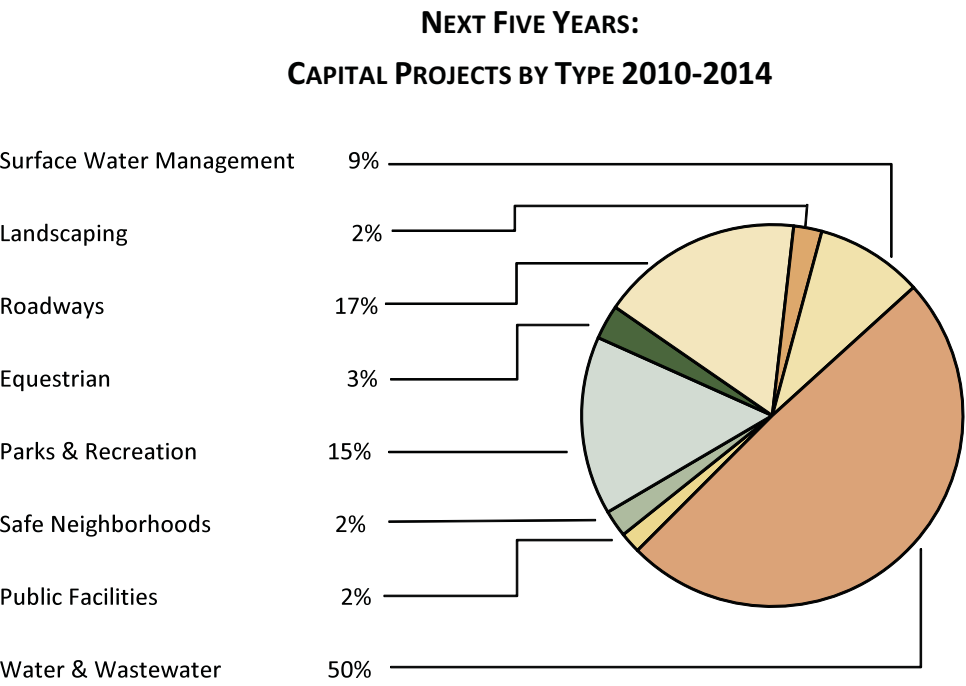
VILLAGE OF WELLINGTON 5 YEAR PROJECT BUDGET BY FUNDING SOURCE	
FY 2010	
<b>Governmental Sources</b>	
General Revenues	\$1,205,401
Gas Tax Capital	6,079,004
Park Impact Fees	1,350,000
Surface Water Management	2,135,625
<b>Total Governmental FY 2010</b>	<b>\$10,770,030</b>
<b>Enterprise Sources</b>	<b>\$2,645,530</b>
<b>Total Capital Projects FY 2010</b>	<b>\$13,415,560</b>
FY 2011 - 2014	
<b>Governmental Sources</b>	
General Revenues	\$7,963,559
Gas Tax Capital	4,655,930
Park Impact Fees	1,600,000
Surface Water Management	2,848,067
<b>Total Governmental FY 2011 - 2014</b>	<b>\$17,067,556</b>
<b>Enterprise Sources</b>	<b>\$24,329,980</b>
<b>Total Capital Projects FY 2011-2014</b>	<b>\$41,397,536</b>

PROJECT TYPES

Projects are evaluated and presented by funding source and type. The six governmental project types are Public Facilities, Parks & Recreation, Equestrian, Landscaping, Roadways and Surface Water Management. The Water & Wastewater type are the enterprise fund projects



The majority of projects budgeted in the last five years are Water & Wastewater (52%) and Parks & Recreation (20%) types. These projects include water and wastewater system transmission lines, a wastewater treatment plant expansion, and park improvements. The charts above and below exclude new or replacement fixed asset totals.



Over the next five years, the majority of capital spending is expected on Water and Wastewater (50%), Roadways (17%) and Parks and Recreation (15%) projects. The water treatment facility expansion project accounts for a large portion of Water & Wastewater projects budgeted. Major roadway projects in the next five years include Forest Hill Boulevard expansion and an accelerated paving program. Parks and Recreation projects scheduled are primarily maintenance for Village parks and renovation of neighborhood parks.

A significant budget initiative for 2010 and the future is Investment in Infrastructure. The updated capital plan shifts the focus and funding from new construction to enhanced maintenance programs for Village facilities, roadways and hardscape. Over 48% of the dollars budgeted for capital in the next five years is identified for maintenance or renovation projects.

## FUNDING SOURCES

Projects proposed in the CIP for future years are evaluated by funding source in order to determine the corresponding available funds expected. Projects may have to be reconsidered, revised, or alternative funding sources identified with sufficient time to meet the capital infrastructure needs of the community.

Every capital project must have an appropriate and sufficient source of funding identified prior to inclusion in the recommended CIP. Since many funding sources are to be used for specific purposes (i.e., impact fees), a complete and accurate project description will be relied upon to assist in identifying the appropriate funding source.

Grant sources provided by federal, state or local agencies are considered for all qualifying projects and recorded in the grant tracking system maintained by Administrative & Financial Services. Use of grant funds is restricted to the original purpose specified in the grant documents.

The following describes the primary capital funding sources for the Village of Wellington.

### GENERAL GOVERNMENTAL REVENUES:

Major sources of funding for General Governmental Projects include:

***Ad Valorem Property Taxes:*** Taxes levied on property based on the certified millage rate of the municipality and the value of the property. These taxes are levied to provide general benefit of the residents and property with no requirement to provide a specific benefit.

***Public Service Taxes:*** Utility taxes are imposed on all electric, telecommunications and metered or bottled gas utility customers based on their consumption of these services within the Village corporate limits. Florida Statute authorizes municipalities to levy this tax based on a percentage of gross receipts from the sale of electricity, telecommunications service and metered or bottled gas.

***Communications Services Tax:*** This is a two-tiered tax composed of a state tax and a local option tax on communications services.

***Franchise Fees:*** Franchise fees are charged upon electric and cable utility service providers for the privilege of operating within the Village corporate limits. The charge is levied based on a percentage of the provider's gross receipts pursuant to Florida Statutes.

**State Shared Revenue:** These revenues are distributed at the State level and include Half-Cent Sales Tax, Cigarette Tax, Beverage Tax and general State Revenue Sharing.

**Gas Tax:** The Local Option Gas Tax is authorized by Florida Statutes and levied by Palm Beach County to be distributed between all municipalities and the county. These monies can only be used for transportation expenses as defined by the State of Florida. The Village's pro rata share is 70% based on lane miles located within the Village for which the Village is responsible for maintenance and 30% upon the population.

**Drainage Assessments:** The Acme Improvement District assesses non ad valorem special assessments for surface water management as a dependent district of the Village of Wellington. These assessments are based on the benefit to the land of capital facilities (as determined in the Plan of Reclamation for each Unit of Development) and associated operating expenses.

#### **CAPITAL SOURCES:**

**Impact Fees:** An impact fee assigns growth-related capital costs to those new customers responsible for such costs. The Village has recognized this capital funding strategy as an appropriate method for funding the increased capital requirements resulting from growth. The Village has adopted impact fees for recreation, transportation, water and wastewater services.

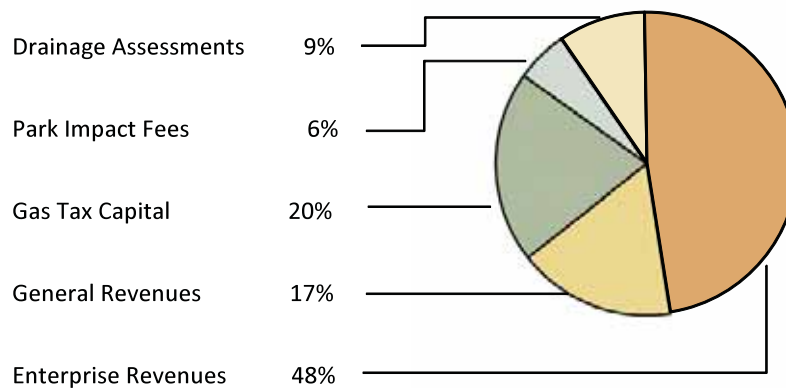
**Future Borrowing:** While the Village has made it a practice to fund most capital outlay from current operating budgets rather than through long-term financing, debt financing may prove to be the most cost-effective means of future funding for infrastructure improvements. It is Village policy to confine long-term borrowing to capital improvements too large to be financed from current revenues and to be paid back within a period not exceeding the useful life of the capital project.

#### **ENTERPRISE SOURCES:**

**Water & Sewer Capital Accounts:** Essentially an operating reserve, the capital accounts are funded for renewal, replacement and betterment of utility system assets.

**Water & Sewer Capacity Accounts:** Funded from capacity fees, the Capacity Accounts provide funding for projects associated with utility system expansion.

### CAPITAL PROJECTS BY FUNDING SOURCE 2010-2014



All current and scheduled projects in the Village's five year capital plan are critically assessed and future funding sources analyzed in light of the uncertain effects of tax reform.

All capital project timing and budgets are approved by the Village Council as presented in the recommended CIP. The financing remains in place throughout the life of the project. It spans the fiscal year end through the carry forward of open purchase orders and remaining budget balance of the projects to the subsequent fiscal year. Estimated carry forwards are considered in conjunction with other funding sources and are submitted with the recommended CIP. Reallocation of carry forward funds may be presented and adopted in conjunction with the CIP. Any change to an approved capital project budget during the fiscal year requires a Capital Project Amendment be submitted for Council approval.

### OPERATING BUDGET IMPACT

There are many features that distinguish the operating budget from the capital budget. The operating budget includes expenses that are generally of a recurring nature and are appropriated for one year only. It provides for the provision of all services, but does not result in major physical assets. From year to year, changes in the operating budget are expected to be fairly stable and represent incremental changes in the cost of doing business, in the growth of the community and in the types and levels of services provided. Capital expenditures or the capital budget, on the other hand, include one-time costs for projects and may fluctuate widely from year to year. In spite of these differences, the operating and capital budgets are closely linked.

The most obvious connection is the fact that the operating budget assumes the cost of maintaining and operating new facilities that are built under the capital budget. The operating budget impact estimates for capital projects are important for future planning and are included in budget projections used in the annual budget process. These costs or savings adjust the annual operating budget in the year the construction of the asset is complete and the asset is operational. With some assets, though, like park expansions, these costs are phased in as the individual facilities or segments of the project come on-line.

Some capital improvements will actually decrease maintenance costs, such as replacement of vehicles and water lines or reconstruction of roads. Long-term operational and maintenance costs resulting from the CIP are estimated concurrently with identification of the capital improvement projects where adequate information is available and a reasonably accurate determination is possible.

### PROJECTED OPERATING BUDGET IMPACT FY 2010 - 2014

Project	Fund of Impact	Budget Year	Personnel Expense	Operating Expense	Operating Impact	Explanation
<b>Current Year</b>						
Flying Cow Road Phase I Paving	Gas Tax Maint	2010		\$4,000	<b>\$4,000</b>	Added maintenance services & materials
Forest Hill Boulevard Phase I	General	2010		(500)	<b>\$(500)</b>	Reduced electric and water utilities
Park Fields Restoration	General	2010		2,200	<b>\$2,200</b>	Athletic Field upkeep materials
Public Works Storage Site	General	2010	(1,218)	(1,000)	<b>\$(2,218)</b>	Reduced maintenance hours and materials
Village Park Second Entry	General	2010	250		<b>\$250</b>	Added maintenance hours
5.4 MGD RO Plant Phase I	Water/WW	2010	67,817	15,000	<b>\$82,817</b>	Added Operator FTE & maintenance materials
<b>FY 2010 Total Impact</b>			<b>\$ 66,849</b>	<b>\$ 19,700</b>	<b>\$ 86,549</b>	
<b>Projection</b>						
Aquatic Facility Renovations	General	2011		\$(199,773)	<b>\$(199,773)</b>	Reduced electric and chemicals
Canal Sump Mitigation	Surface Water	2011		15,000	<b>\$15,000</b>	Phosphorus removal services
Control Link Lighting	General	2011		(5,120)	<b>\$(5,120)</b>	Reduced electric and materials
Flying Cow Road Phase II	Gas Tax Maint	2011	2,435	1,500	<b>\$3,935</b>	Added repair and lighting electric
Forest Hill Blvd Streetlights	Gas Tax Maint	2011		30,000	<b>\$30,000</b>	Added electric and maintenance
Forest Hill Blvd Landscaping	General	2012		(5,000)	<b>\$(5,000)</b>	Decreased sod materials & maintenance
Intersection Improvements	Gas Tax Maint	2011	600	800	<b>\$1,400</b>	Added maintenance and materials
South Shore Phase II	Gas Tax Maint	2011		7,500	<b>\$7,500</b>	Added landscape and electric costs
Section 24 Impoundment	Surface Water	2011	18,258	6,000	<b>\$24,258</b>	Added maintenance hours, electric and materials
Town Center	General	2011	(519,000)	(166,000)	<b>\$(685,000)</b>	Reduction in personnel, travel, facility rental, utilities and maintenance due to
Wastewater Treatment Facility Expansion	Water/WW	2012		25,000	<b>\$25,000</b>	Added electric for pelletization process
<b>FY 2011 - 2014 Projected Annual Impact</b>			<b>\$(497,707)</b>	<b>\$(290,093)</b>	<b>\$(787,800)</b>	

The Village capital planning process includes detailed calculations of the recurring labor, services and materials costs associated with the project once completed. Also considered were the revenue opportunities and/or cost reductions provided by the project. These operating impact amounts affected the overall project scoring and prioritization in the future CIP.

The result of these efforts to refine the annual operating impact assessment was a capital plan consisting of projects primarily with little or no future operating impact. You will find many projects described in the following pages showing no dollar operating impact for this reason. Additionally, many projects in the Wellington five-year plan are maintenance projects, which are not estimated to have an impact on the operating budget and may decrease future maintenance costs.

## CIP PROCESS

As the Village of Wellington has developed, it has been proactive in adopting policies and implementing new procedures to sustain the many elements of local government operation. The CIP is a significant aspect of municipal budgeting and planning, involving more stakeholders than any other element.

For the 2009/2010 budget, management and staff continued a capital planning process including project description forms, CIP Committee review and recommendation, and an inclusive flow of responsibility for information and reporting on capital projects. The Wellington CIP process allows for facilitated communication amongst all involved from development to implementation and reporting.

A CIP Committee consisting of representatives of all involved departments performs project review, gains information and prioritizes projects through the use of a revised scoring system based on 16 criteria.


After projects are scored, management and senior staff review amend and approve projects for the recommended capital plan.

This recommended capital plan is reviewed with Council through various workshops and ultimately adopted by Council as part of the budget process.



## CIP PROJECT FORMS

The 2010 CIP was built with information completed on project description and funding forms. The automated forms facilitate data entry and centralize the information input. The completed forms provide all of the information for compiling the recommended annual CIP update to the five year plan and provide a tool for ongoing project information and reporting. The forms are completed for new and existing projects, including changes to scope, timing and funding for projects currently scheduled in the CIP.



**(PROJECT NAME)**  
**(PROJECT LOCATION)**  
**(PROJECT BRIEF DESCRIPTION)**

Project #: 200981  
Project Status: PLANNING  
Project Start: FY 2010  
Project Rank (5-highest; 1-lowest): 3


Status of project; design, Planning, construction etc.

Fiscal year the project began.

**PROJECT DESCRIPTION:**  
Description and scope of work for the capital project.

**PROJECT JUSTIFICATION:**  
Justification for initiating and completing the project.

**PROJECT LOCATION**



The Village of Wellington

Project Rank is summary of the following criteria:  
1. Preservation of long term assets;  
2. Reduction of operating costs;  
3. Protect public infrastructure/utilities  
4. Preservation of property values/creation of jobs;  
5. Regulatory & contractual

Specific location is designated by a star

Red outline indicates project impacts the entire Village.

**PROJECT FUNDING SCHEDULE**

Expenditures (in 000's)	Total Est. Cost	Prior Yrs. Funding	Project Expenditures	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	Future
Planning & Studies	\$ -									
Design & Permitting										
Site Costs										
Construction/Improvements										
Equipment & Materials										
Landscaping										
Other Direct Costs										
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project costs by function over the next five fiscal years.

PROJECT ACCOUNT: 301-2021-539.65-20

Funding Sources (in 000's)	Total Est. Cost	Prior Yrs. Funding	Project Expenditures	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	Future
PRRPT	\$ -								
PRRST									
<b>Total</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project costs by funding source over the next five fiscal years.

**OPERATING IMPACT**

Annual Increase/Decrease:								Total Annual Impact
Personnel	\$ -	PFTES	\$ -		Revenues	\$ -		
Other Services	\$ -	Utilities	\$ -		Cost Reductions	\$ -		\$ -

Operating impact on the Village's budget on an annual basis.

**(PROJECT NAME)**

All information provided for each project is used to prioritize, recommend and implement the project. The project forms are updated throughout the process and implementation years, and are used for reporting and presentation. Additional information provided in the planning process appears on the reverse side of the form for internal and prioritization use and includes planning assumptions, operating budget detail and carry forward projections.

## **CIP COMMITTEE**

The completed forms are reviewed by Financial Services and compiled for the CIP Committee consisting of staff representatives of all involved departments. To prioritize and score projects, the committee meets with the capital project managers to obtain any additional information on projects so they may reach a consensus on each criterion. The CIP Committee review and project scoring recommendations are forwarded to senior staff for their review and input. Changes and amendments are returned to the CIP Committee for final revisions and compilation of the recommended CIP.

## **PROJECT SCORING & PRIORITIZATION**

The scoring system to prioritize capital projects has been simplified compared to years past. Each project is reviewed in relation to five distinct categories as identified below:

- Preservation of long term assets
- Reduction of operating costs
- Protection of public infrastructure and/or utilities
- Preservation of property values and creation of jobs
- Regulatory and contractual obligations

If a capital project meets or addresses at least three of these categories then the project is deemed eligible for completion during the 2010 fiscal year. If a project is scored a “1” or “2” then the recommendation was made not to initiate the project during the following fiscal year. The Village Council receives the recommended 5-10 year CIP with prioritized scoring by project and funding source. Any changes from the prior year’s plan are indicated, as are new projects and available funding. The first year of the five year CIP is formally adopted by the Council as the Capital Budget for the current year with the following four years reflecting projected, but unfunded, requirements. The Council also uses the CIP to analyze the Village’s fiscal capability to finance and construct future capital improvements. A new year is added to the five year plan at the end of each year.

<b>Village of Wellington Capital Improvements Plan Project Ranking Analysis</b>	<b>FISCAL YEAR</b>	<b>1. Preservation of Long Term Assets</b>	<b>2. Reduction of Operating Costs</b>	<b>3. Protection of Public Infrastructure and/or Utilities</b>	<b>4. Preservation of Property Values and Creation of Jobs</b>	<b>5. Regulatory and Contractual Obligations</b>	<b>Score</b>
<b>Capital Improvement Projects</b>							
Aquatic Facility Improvements	2009	•	•				3
Aquatic Facility Renovations (Deck Spray Improvements)	2010	•	•			•	3
Best Management Practices and Horse Waste	2009	•		•		•	3
Boys and Girls Club Relocation	2010	•	•		•		3
Canal Sump Mitigation	2009	•	•	•		•	4
Control Link Lighting	2010	•	•	•			3
Drainage Infrastructure Maintenance and Improvements	2009	•		•		•	3
Equestrian Trail Improvements	2009	•		•	•		3
Flying Cow Road Paving and Traffic Calming (Phase II)	2009	•		•	•		3
Forest Hill Boulevard Improvements	2009	•	•	•	•	•	5
Forest Hill Boulevard Landscaping Improvements	2009	•	•	•	•	•	5
Forest Hill Boulevard Streetlighting Improvements	2009	•	•	•	•	•	5
General Facility Maintenance	2010	•	•	•			3
Intersection Improvements	2009	•		•		•	3
State Road 7 Corridor	2009	•		•	•	•	4
Neighborhood Parks Program	2009	•		•	•		3
Parks Facility Maintenance	2009	•	•		•		3
Public Works Storage	2009	•	•	•			3
Pedestrian Paths and Roadway Overlay	2009	•	•		•		3
Safe Neighborhoods	2010	•	•		•		3
Section 24	2009	•		•	•	•	4
Shellrock Program	2009	•	•		•		3
South Shore Widening (Phase II)	2009	•	•	•	•		4
Streetscape Hedging and Fencing	2010	•		•	•		3
Surface Water Management Rehabilitation	2010	•		•		•	3
Town Center Amphitheater	2009	•		•	•	•	4
Town Center Municipal Facility	2009	•	•	•	•	•	5
Town Center Scott's Place	2009	•		•	•	•	4
Turn Lanes and Traffic Engineering	2009	•	•		•		3
Village Park Gym	2009	•	•	•			3
Wayfinding Signs	2009	•	•	•			3
Wellington Community Center Improvements	2009	•	•		•		3
<b>Utility Improvement Projects</b>							
Emergency Interconnect PBCWUD	2009	•	•	•	•	•	5
Fire Hydrant Renewal and Replacement	2009	•	•	•	•	•	5
Forest Hill Boulevard Water Main Replacement	2009	•	•	•	•	•	5
Lift Station Upgrades and Rehabilitation	2010	•	•	•	•	•	5
Reuse System Renewal and Replacement	2009	•	•	•	•	•	5
Reuse Transmission and Distribution Lines	2010	•	•	•	•	•	5
Storage and Repump Renewal and Replacement	2009	•	•	•	•	•	5
Storage Reservoir and Repump Facility US441	2010	•	•	•	•	•	5
Water Transmission/Distribution Line R and R	2009	•	•	•	•	•	5
Wastewater Treatment Facility Expansion	2009	•	•	•	•	•	5
Wastewater Treatment Facility Renewal and Replacement	2009	•	•	•	•	•	5
Water Treatment Facility Renewal & Replacement	2009	•	•	•	•	•	5
Water Treatment Facility Upgrades (RO and Floridan)	2009	•	•	•	•	•	5

## CIP BUDGETING

Each year, the CIP is updated from the budget requests by the various departments which include cost estimates, statements of impact on the annual operating budget, the implementation schedule and information concerning the financial resources available. Existing project cost estimates are used where available, and adjustments are made to these costs based on discussions with the appropriate consultants and project managers. Major future projects are indexed to inflation as deemed necessary. All project costs and time schedules are updated as projects approach their scheduled date or as other conditions dictate.

The project budget request form is completed indicating the amount of funding required for the project by year and type of expense. Space is provided for each of up to ten years to meet the requirements of the Village ten year capital planning program. The expenses are broken out by type to facilitate the project planning and the funding requirements by year. Requesting only the amount needed for specific phases of a project in the year it is expected to be expended will reduce carry forward and expense tracking processes while allowing for specific cost increases over time.

Project budgets adopted by Council are approved by project description and the approved budget may only be altered with Council approval. The project retains its approved budget until complete through the use of carry forwards at fiscal year-end. A capital projects fund is used to account for governmental projects funded from general revenues, parks and recreation revenues and drainage assessments. The total of capital expenditures budgeted for these funds is transferred out of the originating funds to the capital projects fund. The governmental capital projects funds are:

***Gas Tax Capital Fund*** – Accounts for capital projects related to maintenance and roadway landscape; to segregate road capital revenue and expenditures from maintenance & operations reflected in the Gas Tax Operations Fund and expansion projects in the Road Impact fund.

***Park and Road Impact Funds*** – The fund accounts for expenditures of recreation and transportation impact fees for specific capital projects related to growth.

***Capital Fund*** - used to segregate all financial activity applicable to governmental capital expenditures from governmental operating expense. These expenditures are funded by the Village General Fund, Recreation Fund and Surface Water Management through operating transfers.

***Enterprise Funds*** - Water and Wastewater projects and Solid Waste are budgeted in enterprise funds.

## **ORGANIZATION OF THE CIP SECTION**

The ensuing pages contain schedules of the current five year CIP, including the five years thereafter to the extent known. Fiscal year 2010 and projects carried forward include specific project information, description, cost and impact on the operating budget.

### **2010 CIP BY FUNDING SOURCE**

Tables of the complete list of scheduled capital improvement projects including Tangible Personal Property replacement and New Fixed Asset amounts scheduled for 5 – 10 years; shown by primary funding source. Includes estimated carry forward amounts.

### **2010 CAPITAL IMPROVEMENT PROJECTS**

Contains summaries of each governmental project budgeted in fiscal year 2010 or carried forward from the previous year including capital maintenance and minor (under \$100,000) projects. Project headings are colored peach.

### **2010 UTILITY IMPROVEMENT PROJECTS**

Contains summaries of each utility project budgeted in fiscal year 2010 or carried forward from the previous year including capital maintenance and minor (under \$100,000) projects. Project headings are colored blue.

## General Fund Revenues

Project	Project #	Carryforward	Fiscal Year				5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2010	2011	2012	2013	2014			
<b>PUBLIC FACILITIES</b>										
Public Works Storage Site	200707	\$ 36,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,200)
Facilities Capital Maintenance	201022		176,700	185,535	194,812	204,552	214,780	976,379	3,788,983	-
Town Center Project	200814	15,800,000	-	-	-	-	-	-	-	(685,000)
Voice Over IP	200924	54,000	-	-	-	-	-	-	-	-
<b>SAFE NEIGHBORHOODS</b>										
Safe Neighborhoods	201023		250,000	250,000	250,000	250,000	250,000	1,250,000	-	-
<b>PARKS &amp; RECREATION</b>										
Neighborhood Park Program	503005	9,600	40,000	600,000	375,000	450,000	-	1,465,000	1,465,000	-
Parks Capital Maintenance:	200608	880,000	208,700	968,000	1,064,800	1,064,800	1,171,280	4,477,580	12,016,055	-
Tiger Shark Cove Playground Renovation				300,000				300,000		
Village Park Playground Replacement	201025		250,000					250,000		
Tennis Facility Renovation			-	170,000				170,000		
Athletic Field Renovation	201026		280,000					280,000		
WCC Facility Condition Assessment	502402	27,000						-	-	-
Village Park Gym	200601	229,000						-	-	-
Art in Public Places	200520	-						-	-	-
Capital Contingency - Pub Fac		8,000						-	-	-
Capital Contingency - Pks & Rec		101,000						-	-	-
<b>CIP Total General Fund Revenue Projects</b>		<b>\$ 17,144,600</b>	<b>\$ 1,205,400</b>	<b>\$ 2,473,535</b>	<b>\$ 1,884,612</b>	<b>\$ 1,969,352</b>	<b>\$ 1,636,060</b>	<b>\$ 9,168,959</b>	<b>\$ 17,270,039</b>	<b>\$ (687,200)</b>
TPP Replacements - Governmental			644,625	3,221,838	1,421,862	676,475	520,076	6,484,876	9,470,701	
New Fixed Assets - Governmental			29,700					29,700	29,700	
<b>CIP Grand Total General Fund</b>		<b>\$ 17,144,600</b>	<b>\$ 1,879,725</b>	<b>\$ 5,695,373</b>	<b>\$ 3,306,474</b>	<b>\$ 2,645,827</b>	<b>\$ 2,156,136</b>	<b>\$ 15,683,535</b>	<b>\$ 26,770,440</b>	<b>\$ (687,200)</b>

## Gas Tax Capital Funding

Project	Project #	Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2010	2011	2012	2013	2014				
ROADWAYS											
Pedestrian Paths & Roadway Overlay	202019	\$ 381,000	\$ 735,000	\$ 821,250	\$ 562,500	\$ 391,250	\$ 685,000	\$ 3,195,000	\$ 3,515,000	\$ 6,710,000	\$ -
Shellrock Program	202003		215,600	249,700	226,600	237,600	275,000	1,204,500	1,525,000	2,729,500	-
Flying Cow Road Paving & Traffic Calming	200416	626,000	-	-	-	-	-	-	-	-	3,935
Forest Hill Blvd	200911	1,374,000	3,000,000	-	-	-	-	3,000,000	-	3,000,000	(5,500)
Forest Hill Blvd Signalization											
Forest Hill Blvd Streetlights	200803	20,000	600,000	-	-	-	-	600,000	-	600,000	30,000
Wayfinding	200917	200,000						-	-	-	
Streetscape	201026		50,000	100,000	100,000	100,000	100,000	450,000	500,000	950,000	
Traffic Signal Replacement	200611	13,500									
Turn Lanes, Traffic Engineering	202023	410,000	166,300	183,000	201,300	221,430	201,300	973,330	1,351,852	2,325,182	-
Intersection Improvements	202042	566,000	-	-	-	-	-	-	-	-	1,400
State Road 7 Corridor	205004	79,000	549,407	-	-	-	-	549,407	-	549,407	-
LANDSCAPING											
Forest Hill Blvd Landscaping	200614		762,697	-	-	-	-	762,697	-	762,697	-
Capital Contingency - Roadways		300,000						-	-	-	
Capital Contingency - Landscaping								-	-	-	
CIP Total Gas Tax Capital Projects		\$ 3,969,500	\$ 6,079,004	\$ 1,353,950	\$ 1,090,400	\$ 950,280	\$ 1,261,300	\$ 10,734,934	\$ 6,891,852	\$ 17,626,786	\$ 29,835
TPP Replacements											
New Fixed Assets											
CIP Grand Total Gas Tax Capital Fund		\$ 3,969,500	\$ 6,079,004	\$ 1,353,950	\$ 1,090,400	\$ 950,280	\$ 1,261,300	\$ 10,734,934	\$ 6,891,852	\$ 17,626,786	\$ 29,835

## Park Impact Fees

Project	Project #	Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2010	2011	2012	2013	2014				
PARKS & RECREATION											
Aquatic Facility Renovations	200518	\$ 1,936,000						\$ -	-	\$ -	(199,773)
Sprayground Decking	201028		150,000					150,000	-	150,000	
Boys & Girls Club Relocation	201035		700,000					700,000	-	700,000	
WCC Improvements	201036		400,000					400,000	-	400,000	
Control Link Lighting	20068H		100,000					100,000	-	100,000	(5,120)
Village Park - Second Entry	200901	28,500	-	-	-	-	-	-	-	-	250
EQUESTRIAN											
Equestrian Trails	202025	701,000		400,000	400,000	400,000	400,000	1,600,000	-	1,600,000	-
Capital Contingency		42,300						-	-	-	-
CIP Grand Total Park Impact Fees			\$ 1,350,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 2,950,000	\$ -	\$ 2,950,000	\$ (212,133)

## Road Impact Fees

Project	Project #	Carryforward	Fiscal Year				5-Year Total	Thereafter 5 years	10-Year Total	Annual Impact
			2010	2011	2012	2013				
<b>ROADWAYS</b>										
South Shore Blvd Phase II	202031	\$ 5,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
Capital Contingency		182,500	-	-	-	-	-	-	-	-
<b>CIP Grand Total Road Impact Fees</b>		<b>\$ 5,482,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>

## Surface Water Management

Project	Project #	Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2010	2011	2012	2013	2014				
Surface Water Management											
Canal Sump Mitigation	200912	\$ 737,000						\$ -			\$ 15,000
Surface Water Management System Rehab	201011	300,000	465,375	488,644	513,076	538,730	565,666	2,571,491	3,281,946	\$ 5,853,437	-
Drainage Infrastructure Maintenance & Imp.	201002	447,000	110,250	115,763	121,551	127,628	134,009	609,201	777,511	\$ 1,386,712	-
Trash Rack Pump Station 5	200712		-	-	-	-	-	-	-	\$ -	-
Drainage - Forest Hill Blvd	201029		1,500,000					1,500,000	-	\$ 1,500,000	-
SWAT											
Best Management Practices & Horse Waste Management	201508	307,000	60,000	60,000	60,000	60,000	63,000	303,000	365,521	\$ 668,521	-
Water Control Structure Improvements	200622	300,000								\$ -	-
Section 24 Impoundment	200813	5,651,000								\$ -	24,258
Total Surface Water Management & SWAT CIP Proj		\$ 7,742,000	\$ 2,135,625	\$ 664,407	\$ 694,627	\$ 726,358	\$ 762,676	\$ 4,983,692	\$ 4,424,977	\$ 9,408,670	\$ 39,258
Capital Contingency		10,000						-	-	\$ -	-
CIP Total Surface Water Management Fund											
		\$ 7,752,000	\$ 2,135,625	\$ 664,407	\$ 694,627	\$ 726,358	\$ 762,676	\$ 4,983,692	\$ 4,424,977	\$ 9,408,670	\$ 39,258
TPP Replacements											
New Fixed Assets			65,700	70,098	113,248	63,240	-	312,286	327,900	640,186	-
CIP Grand Total Surface Water Management Fund											
		\$ 7,752,000	\$ 2,201,325	\$ 734,505	\$ 807,875	\$ 789,598	\$ 762,676	\$ 5,295,978	\$ 4,752,878	\$ 10,048,856	\$ 39,258

Enterprise Funds

Project	Project #	Carryforward	Fiscal Year					5-Year Total	Thereafter 5 years	10-Year Total	Annual Operating Impact
			2010	2011	2012	2013	2014				
<b>Water System Capacity</b>											
Backflow Prevention Program		\$ -						\$ 562,500	\$ -	\$ 562,500	
Emergency Interconnect	200921	190,000		\$ 281,250	\$ 281,250	\$ -	\$ -	1,900,000	-	1,900,000	0
Floridan Production Wells											0
Forest Hill Pipe Replacement	200920	793,000						1,250,000	-	1,250,000	0
Raw Water Trans & Appurtenances				1,250,000				5,800,000	-	5,800,000	0
Storage Reservoir & Repump Fac US 441	701405	1,447,000							-		
WTF Upgrades (RO & Floridan)	200509	350,000							-		
<b>Water System Renewal &amp; Replacement</b>											
Fire Hydrant Renewal & Replacement	201030		145,750	145,750	145,750	145,750	145,750	728,750	895,525	1,624,275	0
Storage/Repump Renewal & Replacement	201031		73,500	154,000	-	-	341,600	569,100	449,590	1,018,690	
WTF Renewal & Replacement	701014		1,206,320	750,000	1,250,000	-	1,512,420	4,718,740	-	4,718,740	
Water Distribution & Transmission R&R	201034		-	-	-	-	2,587,200	2,587,200	1,540,016	4,127,216	
Water Meter Renewal & Replacement			-	320,000	320,000	320,000	320,000	1,280,000	1,600,000	2,880,000	
<b>Total Water System Projects</b>		<b>\$ 2,780,000</b>	<b>\$ 1,425,570</b>	<b>\$ 2,901,000</b>	<b>\$ 1,997,000</b>	<b>\$ 8,165,750</b>	<b>\$ 4,906,970</b>	<b>\$ 19,396,290</b>	<b>\$ 4,485,131</b>	<b>\$ 20,168,921</b>	<b>\$ 66,156</b>
<b>Wastewater System Capacity</b>											
1.75 MGD WWTP Expansion and Reuse Facilities	200703	22,617,000						-	-	-	25,000
Reuse Transmission Lines	702513	2,874,000						-	-	-	
<b>Wastewater System Renewal &amp; Replacement</b>											
WWTF Renewal & Replacement	702026		181,160	541,100	617,120	210,000	847,100	2,396,480	1,195,000	3,591,480	
Lift Station Upgrades and Rehab	702512		828,800	994,560	994,560	1,160,320	994,500	4,972,740	6,411,500	11,384,240	
Reuse System Renewal & Replacement	201032		210,000					210,000	-	210,000	
Capital Contingency		1,500,000						-	-	-	
<b>Total Wastewater System Projects</b>		<b>\$ 26,991,000</b>	<b>\$ 1,219,960</b>	<b>\$ 1,535,660</b>	<b>\$ 1,611,680</b>	<b>\$ 1,370,320</b>	<b>\$ 1,841,600</b>	<b>\$ 7,579,220</b>	<b>\$ 7,606,500</b>	<b>\$ 15,185,720</b>	<b>\$ 25,000</b>
<b>Total Enterprise CIP before Minor Capital</b>		<b>\$ 29,771,000</b>	<b>\$ 2,645,530</b>	<b>\$ 4,436,660</b>	<b>\$ 3,608,680</b>	<b>\$ 9,536,070</b>	<b>\$ 6,748,570</b>	<b>\$ 26,975,510</b>	<b>\$ 12,091,631</b>	<b>\$ 35,354,641</b>	<b>\$ 91,156</b>
TPP Replacements - Water & Wastewater			432,806	526,094	90,830	18,016	368,874	1,436,620	1,508,451	2,945,071	
New Fixed Assets			1,400					1,400	-	1,400	
<b>Total Enterprise Minor Capital Projects</b>			<b>\$ 434,206</b>	<b>\$ 526,094</b>	<b>\$ 90,830</b>	<b>\$ 18,016</b>	<b>\$ 368,874</b>	<b>\$ 1,438,020</b>	<b>\$ 1,508,451</b>	<b>\$ 2,946,471</b>	
<b>Enterprise CIP Grand Total</b>			<b>\$ 3,079,736</b>	<b>\$ 4,962,754</b>	<b>\$ 3,699,510</b>	<b>\$ 9,554,086</b>	<b>\$ 7,117,444</b>	<b>\$ 28,413,530</b>	<b>\$ 13,600,082</b>	<b>\$ 38,301,112</b>	<b>\$ 91,156</b>

# Capital Improvement Projects FY 2010

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## CAPITAL PROJECTS DEFERRED

In the 2009/2010 capital planning process, all existing and future projects were reviewed and prioritized. Available funds were then allocated to the projects with the highest priority, with few exceptions. Some projects were revised in their scope of work in order to maximize available funds and meet budget initiatives. Some of the projects removed from the capital plan include:

***Greenview Shores Landscape & Fencing • Pierson Road Landscaping • Village Park Additional Parking***

Of projects budgeted in fiscal year 2009 and prior years, over \$10 million in projects were deferred or revised to reduce the capital plan budget.

## TANGIBLE PERSONAL PROPERTY (TPP) AND NEW FIXED ASSETS

Fixed assets are specific items of property that are tangible in nature, have an expected life longer than one year and have a value of \$1,000 or more. The CIP includes planning for fixed asset replacements and new purchases of vehicles, equipment and furnishings for the next five years. Depending on the asset type, most Village assets are expected to have a useful life of 5 to 20 years.

Vehicles, equipment and furnishings are first reviewed for replacement once the asset is 5 years old and then annually until replaced. Annual budget packets sent to departments include a TPP listing of inventoried fixed assets which are scheduled to be replaced. The list includes any assets whose replacement was deferred in previous years and details the asset number, description, location, original cost and estimated budget for the item. Divisions perform a local inventory and specify location changes, show what assets are deferred to future years and indicate the requested budget for each asset. The Fleet Maintenance supervisor also evaluates vehicles and motorized equipment and Information Technology recommends computer replacements. New fixed asset requests include full description, cost, quotes and justification for additional assets.

### TPP AND NEW FIXED ASSETS 2006 - 2010

	Actual FY06	Actual FY07	Actual FY08	Actual FY09	Budget FY10	Total Five Years
General Fund	\$831,471	\$508,466	\$476,431	\$129,461	\$513,238	\$2,459,067
Public Safety	20,873	25,770	-	-	-	46,643
Emergency Operations	-	1,868	-	8,982	5,920	16,770
Safe Neighborhoods	-	-	-	3,732	17,620	21,352
Planning, Zoning & Building	35,971	41,134	24,337	242,452	49,740	393,634
Surface Water Management	29,447	112,054	19,309	90,818	65,700	317,327
Recreation	383,697	618,699	339,133	42,210	32,717	1,416,457
Road Maintenance	38,815	5,925	162,570	162,272	61,590	431,171
Total Governmental	\$1,340,274	\$1,313,916	\$1,021,780	\$679,926	\$746,525	\$5,102,421
Solid Waste	-	-	-	-	-	-
Water & Wastewater	289,622	277,057	218,485	233,460	434,206	\$1,452,830
Total Enterprise	\$289,622	\$277,057	\$218,485	\$233,460	\$434,206	\$1,452,830
TOTALS	\$1,629,896	\$1,590,973	\$1,240,265	\$913,386	\$1,180,731	\$6,555,251

Comprehensive reports are prepared from department requests and returned to the department heads for final review and approval. The totals of TPP replacements and new fixed assets budgeted are updated in the annual CIP schedule and future years reflect cost estimates for items deferred.

### TPP AND NEW FIXED ASSETS NEXT FIVE YEARS

Fund	Fiscal Year					5 Year Total
	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	
<b>General Fund Revenues</b>						
TPP Replacement	\$677,125	\$3,221,838	\$1,421,862	\$676,475	\$520,076	<b>\$6,517,376</b>
New Fixed Assets	3,700	-	-	-	-	<b>\$3,700</b>
<b>Surface Water Management</b>						
TPP Replacement	50,700	70,098	113,248	63,240	-	<b>\$297,286</b>
New Fixed Assets	15,000	-	-	-	-	<b>\$15,000</b>
<b>Water &amp; Wastewater</b>						
TPP Replacement	432,806	526,094	90,830	18,016	368,874	<b>\$1,436,620</b>
New Fixed Assets	1,400	-	-	-	-	<b>\$1,400</b>
<b>Solid Waste</b>						
TPP Replacement	-	-	-	-	-	-
New Fixed Assets	-	-	-	-	-	-
<b>Totals</b>	<b>\$1,180,731</b>	<b>\$3,818,030</b>	<b>\$1,625,940</b>	<b>\$757,731</b>	<b>\$888,950</b>	<b>\$8,271,382</b>

The projected cost of fixed assets in the future is an important consideration in municipal planning. Just as with major capital projects, the total amount expended annually on vehicles and equipment is significant. Thorough maintenance practices have enabled staff to postpone the replacement of Village vehicles and equipment beyond their expected useful lives, saving current year expenditures. However, deferment of these expenses compounds future years' replacement expenses. The cost of the assets rises each year, and since budget projections are based on scheduled purchases to the extent known, the accumulation of various deferments over the years may cause one or two future years to be heavily impacted more than previously planned.

## ACCOUNTING AND FINANCIAL POLICIES

This section contains a summary of the various accounting and financial policies that are used to develop the annual budget and prepare the annual Comprehensive Annual Financial Report.

Below are general guidelines that are used to assist with the annual budget process:

### General Comments

- In accordance with Florida Statutes 166.241(2) the Village must adopt a balanced budget for each fund whereas the planned revenues equal the total appropriations for expenditures.
- Financial results comparing actual versus budgeted revenues and expenditures will be analyzed and communicated to Village Council, Senior Management, and other key stakeholders on a monthly basis. This information will be published on the Village website as well.
- National, State and Local economic conditions will be monitored on an ongoing basis to insure that the Village is aware of the effects economic conditions have on the budgeting process.
- The Village shall establish and maintain a standard of accounting practices.
- Except for long-term capital projects, encumbrances will lapse at the end of each fiscal year. Carryforward requests will be analyzed by the Finance Department.
- Current year revenue and expenditure projections will be updated at least on a monthly basis. Projections will be realistic and conservative. Corrective action (line item transfers and budget amendments) will be initiated if significant budget variances are anticipated.
- Revenue and expenditure line item details will be reviewed on a monthly basis to insure continued budget compliance. Corrective action (line item transfers and budget amendments) will be initiated if significant budget variances are noted.
- The Village's investments will be analyzed monthly to ensure full compliance with its investment policy. Corrective action will be initiated immediately if the investment policy is violated.
- Village investments will be managed in a prudent and diligent manner with an emphasis of safety of principal, liquidity and financial return on principal, in that order.
- The Village will seek to maintain and, if possible, improve our current bond rating in order to minimize borrowing costs and preserve access to credit.
- Cash flow forecasts are updated on an as-needed basis to ensure liquidity and reduce risks.

- The Village will seek to comply with the suggested criteria of the GFOA in producing a budget document that meets the Distinguished Budget Presentation program criteria as policy document, as an operations guide, as a financial plan, and as a communication device.
- The Village will seek to comply with the suggested criteria of the GFOA in producing a budget document that meets the Certificate of Achievement for Excellence in Financial Reporting program criteria as policy document, as an operations guide, as a financial plan, and as a communication device.
- Budgetary control is maintained at the department level, with the Finance Department providing support to departments in the administration of their budgets. Line item transfers within a department, except for personal services, can be initiated at the department level. Transfers between departments that cross funds or increase revenues or expenditures must be approved by Village Council.
- Various internal auditing procedures have been developed for the different aspects of the Village's daily operations. These procedures will be performed to ensure the Village's continued compliance with applicable laws and compliance with the Village's various policies and procedures. As necessary, corrective action will be communicated to the applicable personnel in charge of daily operations. Follow-up audits will be scheduled to ensure that corrective actions have been utilized rectifying the initial issue.
- In accordance with Section 218.32, Florida Statutes, the Village will file its Annual Financial Report with the Florida Department of Financial Services within 45 days of receiving the auditor's report on the financial statements.
- The Village utilizes a double entry system that includes the general ledger, books of original entry and suitable subsidiary records. The general ledger information is stored in an automated general ledger system. The books of original entry are posted and the general ledger and subsidiary ledgers are kept current and balanced to the control accounts quarterly, as necessary.
- The Village uses the Uniform Accounting System Chart of Accounts developed by the State of Florida Department of Banking and Finance as an integral part of its accounting system.

## Revenues

- The Village will seek a balanced tax base through support of economic development and through annexation of a sound mix of residential and commercial development.
- The Village, recognizing the potential cash flow problems associated with property tax collection, will maintain a balanced mix of revenue sources.
- The Village will place increased emphasis on user fees to finance the costs of municipal services. The Village will maintain its various fees, and charges in a central reference manual. The Village will annually review all revenue schedules, including taxes, rates, licenses, user fees and other charges, to insure that these revenue sources are kept up to date.
- The Village will avoid dependence on temporary revenues to fund mainstream municipal services. One-time revenues will generally be used only for one-time expenditures.

- All revenues received by the Village for the purpose of stormwater management system operations and improvement shall be allocated to the Surface Water Management Fund. Such revenues shall only be used to fund operations, maintenance, rehabilitation and improvements of the stormwater management system and debt service in support of such functions.
- All potential grants shall be carefully examined for matching requirements (both dollar and level-of-effort matches). The funds necessary to match intergovernmental grants shall not exceed 5% of the net operating revenues.
- The Village will aggressively seek League of Cities policy positions and state legislation for municipally earmarked revenues and/or revenue and authorizations which are inflation-responsive and for improved property valuation methods.
- The Village will maintain water and sewer rate structures which are adequate to insure that the enterprise funds remain firmly and separately self-supporting, including the costs of operation, capital plant maintenance, debt service, depreciation and moderate system extensions. The Village will conduct a comprehensive rate study every 5 years and perform updates to these studies annually in the intervening years unless changes in the operating environment dictate a full-scope study may be necessary. Capital revenues (i.e., impact fees) will not be used to pay for operating expenses. They will be used solely for system improvements and system expansion.
- The Village will generate significant investment income by achieving and maintaining a level of cash and investment equal to at least 25% of its total assets, excluding the Agency Fund and the Account Groups.
- An administrative transfer fee shall be paid by the Enterprise Funds to the Governmental Funds for services provided. The administrative transfer fee is a reimbursement for the cost of personnel, equipment, materials, construction, facilities or service usage provided by Governmental Funds' departments. Consequently, the amount of each year's transfer fee will be based on the estimated Governmental Funds expenditures that represent direct and indirect services provided to the enterprise funds, less those that are directly billed to those funds.
- Revenue forecasts for the next five years shall be conservative and will be reviewed and updated on an as-needed basis, but annually at the very least.
- The Florida Legislative Committee of Intergovernmental Relations and the Florida Department of Revenue prepare revenue forecasts which are the basis for the Village's state revenue sharing and half-cent sales tax budgets.
- All revenue received that is restricted by enabling legislation will be accounted for separately, based on which fund the monies belong too.

## Expenditures

- All current operating expenditures will be paid for with current operating revenues. Budgetary procedures that fund current expenditures at the expense of future needs, such as postponing expenditures, accruing future revenues or rolling over short-term debt, will be avoided.
- All assets will be maintained at a level that protects capital investment and minimizes future maintenance and replacement costs.
- The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital infrastructure and equipment.
- All equipment needs and replacements for the next five years will be projected and the projection will be reviewed and updated each year.
- Future operating costs and maintenance will be determined to the extent estimable prior to construction of all new capital facilities.
- Before any actions are taken or agreements are entered into that create fixed costs, the current and future years cost implications (both operating and capital) will be fully determined.
- Where practical, performance measures and productivity indicators will be integrated into the budget.
- Expenditure forecasts for the next five years shall be all-inclusive and will be reviewed and updated on an as-needed basis, but annually at the very least.

## Contingency and Reserves

- The Village will establish a contingency in each year's budget to:
  - ✓ Provide for temporary funding of unforeseen needs of an emergency or nonrecurring nature
  - ✓ Permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies
  - ✓ Provide a local match for public or private grants, or
  - ✓ Meet unexpected small increases in service delivery costs
- The Village will maintain a year-to-year "carryover balance" in an amount necessary to maintain adequate cash flow and to reduce the demand for short-term borrowing. The carryover balance shall be separate from the contingency and shall be determined subsequent to the start of the fiscal year.
- Reserves will be maintained at a level of at least 25 to 29% of Governmental Funds annual operating expenditures excluding transfers.
- The following is a description of the reserves and designations used by the Village.
  - ✓ **Reserved for encumbrances** – represents outstanding purchase orders and open contracts at year end which will be re-appropriated in the new year.

- ✓ ***Reserved for advances*** – represents funds set aside to indicate the long-term nature of certain interfund loans.
- ✓ ***Reserved for capital improvements*** – represents spendable resources restricted for construction projects.
- ✓ ***Reserved for prepaid expenditures*** – established to account for certain payments made in advance. This reserve indicates that funds are not “available spendable resources”.
- ✓ ***Reserved for inventory*** – indicates that a portion of fund balance is segregated since these items do not represent “available spendable resources”.
- ✓ ***Reserved for building department*** – represents spendable resources restricted solely for building department expenditures.
- ✓ ***Reserved for debt service*** – represents spendable resources restricted to the payment of future debt service of general long-term debt.
- ✓ ***Designated for subsequent year’s expenditures*** – represents funds set aside for future expenditures.
- ✓ ***Designated for insurance*** – represents funds set aside to offset future years’ insurance premium increases.
- ✓ ***Designated for disaster recovery*** – represents funds set aside for future emergency and disaster recovery.
- ✓ ***Designated for road maintenance*** – represents funds set aside for future maintenance of Village owned roads.

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Unreserved fund balance amounts that are reported as designations of fund balances represent tentative plans for financial resource utilization in a future period.

#### **Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The General Fund, Special Revenue Funds, and Capital Project Funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise fees, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items reported in the governmental funds are considered to be measurable and available only when cash is received by the Village.

The Water/Wastewater Fund and Solid Waste Fund are reported using the economic resources measurement focus and the full accrual basis of accounting. Under the full accrual basis, revenues are recorded when earned and expenses are reported when a liability is incurred, regardless of the timing of the related cash flow.

### **Government-Wide and Fund Financial Statements**

The Comprehensive Annual Report (CAFR) presents the status of the Village's finances on a basis consistent with Generally Accepted Accounting Principles (GAAP).

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the activities of the Village and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect expenses for centralized services and administrative overhead are allocated among the programs, functions, and segments using a full cost allocation approach and are presented separately to enhance comparability of direct expenses between governments that allocate direct expenses and those that do not. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, although the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining non-major governmental funds are aggregated and reported as non-major funds.

### **Deposits and Investments**

Cash and investments of each fund, except certain investments in the debt service and enterprise funds, are accounted for in pooled cash and investment accounts with each fund maintaining its proportionate equity in the pooled accounts. The use of a pooled cash and investment account enables the Village to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from this pooling of investments is allocated to the respective funds based upon average monthly proportionate balances. Investments are stated at fair value.

The Village considers cash on hand, demand deposits, and all other short-term investments that are highly liquid to be cash equivalents. Highly liquid short-term investments are those readily convertible to a known amount of cash, that at the day of purchase, have a maturity date not longer than three months.

All cash deposits are held in qualified public depositories pursuant to State of Florida Statutes, Chapter 280, "Florida Security for Public Deposits Act", and are collateralized with eligible securities having a market value equal to a percentage of the average daily or monthly balance of all public deposits. The Village's investment practices are governed by Chapter 218.415 of the Florida Statutes and the requirements of outstanding bond issues.

### **Receivables**

Receivables include amounts due from other governments and others for services provided by the Village. Receivables are recorded and revenues are recognized as earned or as specific program expenditures/expenses are incurred. Allowances for uncollectible receivables are based on historical trends and the periodic aging of receivables.

### **Inventories and Prepaid Items**

Inventories are valued at the lower of cost (first-in, first-out) or market. The Village uses the consumption method wherein all inventories are maintained by perpetual records, expensed when used and adjusted by an annual physical count.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

### **Restricted Assets**

Certain debt proceeds, as well as certain resources set aside for their repayment, are classified as restricted assets because their use is limited by applicable bond covenants.

## Capital Assets and Depreciation

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the Village as assets with an initial individual cost of \$1,000 or more and an estimated useful life in excess of one year.

The accounting and reporting treatment applied to the capital assets associated with a fund are determined by its measurement focus. General capital assets are assets of the Village as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized as assets in the government-wide statement of net assets. General capital assets are carried at historical cost. Where cost cannot be determined from the available records, estimated historical cost has been used to record the estimated value of the assets. Assets acquired by gift or bequest are recorded at their fair value at the date of donation. The road network was valued based on current construction costs discounted by consumer price indices for highway construction.

Capital assets of the enterprise funds are capitalized in the fund in which they are utilized. The valuation basis for enterprise fund capital assets are the same as those used for general capital assets. Additionally, net interest cost is capitalized on enterprise fund projects during the construction period in accordance with Statements of Financial Accounting Standards No. 34 and 62.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

Depreciation has been provided over the estimated useful lives using the straight-line method of depreciation. The estimated lives for each major class of depreciable fixed assets are as follows:

Distribution lines	40 years
Buildings and utility plants	30 years
Telemetry and wells	20 years
Major equipment	15 years
Land improvements	10 years
Meters	10 years
Furniture, fixtures, equipment and vehicles	5 years
Computers	3 years

The street network is not depreciated. The Village has elected to use the modified approach in accounting for its streets. The modified approach allows governments to report as expenses in lieu of depreciation, infrastructure expenditures that maintain the asset but do not add to or improve the asset. Additions and improvements to the street network are capitalized. The Village uses an asset management system to rate street condition and to quantify the results of maintenance efforts.

### **Compensated Absences**

The Village's employees are granted compensated absence pay for annual leave in varying amounts based on length of service. Annual leave is accrued as a liability when benefits are earned by the employees, that is, the employees have rendered services that give rise to the liability and it is probable that the Village will compensate the employees in some manner, e.g., in cash or in paid time-off, now or upon termination or retirement. Benefits for employees include major illness leave. This benefit accrues at 4 hours per month per employee. Employees may utilize this benefit for an illness lasting more than one day. Upon separation of service, and with 10 years of continuous service, any balance of these hours are valued at the current hourly pay rate, and are paid into the Retirement Health Savings Plan sponsored by ICMA. In this plan, monies are used by individuals to pay for qualified medical expenses, including premiums. For individuals that leave prior to 10 years of service, this time is forfeited. Compensated absences are accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured. For the governmental funds, compensated absences are liquidated by the fund in which employees are compensated. Those funds are the General; Safe Neighborhoods; Planning, Zoning and Building; Recreation Programs; Gas Tax Maintenance, and Surface Water Management.

### **Long-Term Obligations**

In the government-wide financial statements, and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### **Net Assets**

Equity in the government-wide statement of net assets is displayed in three categories: 1) invested in capital assets net of related debt, 2) restricted, 3) unrestricted. Net assets invested in capital assets, net of related debt consist of capital assets reduced by accumulated depreciation and by any outstanding debt incurred to acquire, construct, or improve those assets. Net assets are reported as restricted when there are legal limitations imposed on their use by enabling legislation or external restrictions by other governments, creditors, or grantors. Unrestricted net assets consist of all net assets that do not meet the definition of either of the other two components.

## Interfund Transactions

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in the applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

## Property Taxes

Under Florida law, the assessment of all properties and the collection of all county, municipal, school board, and special district property taxes are consolidated in the offices of the county Property Appraiser and county Tax Collector, respectively. All property is reassessed according to its fair market value on January 1 of each year and each assessment roll is submitted to the State Department of Revenue for review to determine if the assessment roll meets all of the appropriate requirements of State law. The Village Charter permits it to levy property taxes at a rate of up to 5 mills.

Taxes may be paid less a 4% discount in November or at declining discounts each month through the month of February. All unpaid taxes become delinquent on April 1<sup>st</sup> following the year in which they are assessed. Delinquent taxes on real property bear interest at 18% per year. On or prior to June 1<sup>st</sup> following the tax year, certificates are offered for sale for all delinquent taxes on real property.

## Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from estimates.

## Debt Management

Below is a summary of the procedures performed related to debt service:

- Total debt service, with the exception of special assessment debt, will not exceed 10% of net operating revenues.
- Before any long-term debt is issued, the impact of debt service on total annual fixed costs will be analyzed.
- Overall net debt will not exceed 5% of assessed valuation and overall net debt per capita will not exceed \$1,000 or 10% of per capita income, whichever is lower.

- Proceeds from long-term debt will not be used for current, on-going operations.
- Long-term borrowing will be confined to capital improvements too large to be financed from current revenues.
- Bonds and other long-term borrowings will be paid back within a period not to exceed the expected useful life of the capital project.
- Where ever possible, special assessment, revenue or other self-supporting bonds will be used instead of general obligation bonds.
- The Village will utilize the form of borrowing that is most cost effective, including not just interest expense but all costs, including up front costs, administrative and legal expenses, and reserve requirements.
- Good communication with investment bankers, bond counsel, and bond rating agencies will be maintained and a policy of full disclosure on every financial report and bond prospectus will be followed.
- All debt service payments will be paid on time, in accordance with the applicable debt service terms.

	GENERAL FUND				SPECIAL REVENUE FUNDS			
	General Fund	Public Safety	Emergency Operations	Safe Neighborhoods	PZ&B Operations	Surface Water Mgmt	Recreation Programs	Gas Tax Operations
<b>REVENUES</b>								
<b>Taxes:</b>								
Ad Valorem Taxes - 2.50 @ \$6.0788	\$14,435,635							
Non Ad Valorem Assessments						4,292,741		
Utility Taxes	3,138,000							
Franchise Fees	3,400,000							
Local Comm Services Tax	2,767,000							
Intergovernmental	3,658,000							1,042,170
Licenses & Permits	140,000				1,729,500			
Fines & Forfeitures	160,000			123,500				
Charges for Services		60,000			275,500	339,100	916,500	
Miscellaneous	138,200				34,000	-		
Impact fees								
Interest	527,000				115,000	31,000	38,000	14,000
<b>Subtotal</b>	<b>28,363,835</b>	<b>60,000</b>	<b>0</b>	<b>123,500</b>	<b>2,154,000</b>	<b>4,662,841</b>	<b>954,500</b>	<b>1,056,170</b>
Transfers in from Water/WW	1,480,000							
Transfers in from Solid Waste	351,073							
Total Other Transfers In		7,380,812	35,420	2,211,737	1,000,000	-	1,225,000	1,094,942
Indirect Cost Allocation	3,823,831							
<b>Total Transfers In</b>	<b>5,654,904</b>	<b>7,380,812</b>	<b>35,420</b>	<b>2,211,737</b>	<b>1,000,000</b>	<b>-</b>	<b>1,225,000</b>	<b>1,094,942</b>
<b>TOTAL REVENUES</b>	<b>\$34,018,739</b>	<b>\$7,440,812</b>	<b>\$35,420</b>	<b>\$2,335,237</b>	<b>\$3,154,000</b>	<b>\$4,662,841</b>	<b>\$2,179,500</b>	<b>\$2,151,112</b>
<b>EXPENDITURES</b>								
Village Council	250,124							
Village Attorney	500,000							
Village Manager's Office	986,087							
Village Clerk	1,230,052							
Information Technology	1,305,524							
Administration	514,353							
OFMB	1,911,809							
Risk Management	1,122,603							
Customer Service	138,215							
Human Resources	417,116							
Capital Improvement Program	803,400							
<b>Total General Government</b>	<b>9,179,283</b>							
Strategic Planning & Economic Development	374,536							
Community Programs	232,041						384,793	
<b>Total Economic Environment</b>	<b>606,577</b>						<b>384,793</b>	
Safe Neighborhoods				1,134,726				
Code Compliance				979,522				
Law Enforcement		7,440,812						
<b>Total Public Safety</b>	<b>0</b>	<b>7,440,812</b>		<b>2,114,248</b>				
Public Works Administration	539,622							
Fleet & Equipment Maintenance	509,943							
Building Maintenance	1,179,774							
Landscape Maintenance	1,704,112							
Aquatics & Sports Facilities	2,161,248							
Roadways								1,564,981
Enviro Svcs/Neighborhood Pks	445,710					721,637		
Surface Water Management						1,600,112		
<b>Total Public Works</b>	<b>6,540,409</b>					<b>2,321,749</b>		<b>1,564,981</b>
Nuisance Abatement				197,369				
Community Development					352,328			
Planning & Zoning					488,817			
Development Services					1,697,936			
Engineering	0							
<b>Total Physical Environment</b>	<b>6,540,409</b>			<b>197,369</b>	<b>2,539,081</b>	<b>2,321,749</b>		
<b>Total Transportation</b>								<b>1,564,981</b>
Emergency Operations			29,500					-
Culture & Recreation							2,013,979	-
<b>Total Capital Outlay</b>	<b>513,238</b>	<b>-</b>	<b>5,920</b>	<b>17,620</b>	<b>49,740</b>	<b>65,700</b>	<b>32,717</b>	<b>61,590</b>
Debt Service								-
Non-Departmental:	372,408			6,000	9,500	5,200	5,200	3,400
Contingency								
<b>Total Governmental Exp before transfers</b>								
<b>Transfers Out:</b>								
Indirect Cost Allocations					1,502,690	700,000	1,100,000	521,141
To Fund Recreation Operations	1,225,000							
To Fund Road Operations	1,094,942							
To Fund P&Z Operations	1,000,000							
Transfers Out to Capital Fund	842,400					1,573,625		
To Fund Emergency Operations	35,420							
To Fund General Debt Service	46,000						35,350	
To Fund Public Safety	7,380,812							
To Fund Safe Neighborhoods	2,211,737							
To Fund Gas Tax Road Capital	2,067,000							
To Fund Recreation Impact	903,513							
To Fund Roads Impact Fees	-							
<b>Total Transfers Out</b>	<b>16,806,824</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,502,690</b>	<b>2,273,625</b>	<b>1,135,350</b>	<b>521,141</b>
Increase/Decrease to Reserves	-	\$0	\$0	\$0	(\$947,011)	(\$3,433)	(1,392,539)	\$0
<b>TOTAL EXPENDITURES</b>	<b>\$34,018,739</b>	<b>\$7,440,812</b>	<b>\$35,420</b>	<b>\$2,335,237</b>	<b>\$3,154,000</b>	<b>\$4,662,841</b>	<b>\$2,179,500</b>	<b>\$2,151,112</b>

CAPITAL FUNDS				Debt Service	Adopted FY 09/10	Adopted FY 08/09	
Recreation Impact Fees	Gas Tax Capital	Road Impact Fees	Capital Improvement				
					\$14,435,635	16,021,022	<b>REVENUES</b>
					4,292,741	3,577,758	<b>Taxes:</b>
					3,138,000	3,145,000	Ad Valorem Taxes - 2.50
					3,400,000	3,551,200	Non Ad Valorem Assessments
	3,116,500		562,000		2,767,000	2,600,000	Utility Taxes
					8,378,670	6,494,000	Franchise Fees
					1,869,500	3,232,478	Local CommServices Tax
					283,500	285,000	Intergovernmental
	549,407				1,591,100	2,619,417	Licenses & Permits
					721,607	214,000	Fines & Forfeitures
200,000		50,000			250,000	618,950	Charges for Services
207,000	127,000	136,000	363,000		1,558,000	1,566,000	Miscellaneous
407,000	3,792,907	186,000	925,000	0	\$42,685,753	43,924,825	Impact fees
					1,480,000	1,480,000	Interest
					351,073	2,351,073	<b>Subtotal</b>
903,513	2,067,000		2,416,025	2,149,600	\$20,484,049	27,834,364	Transfers in from Water/WW
					3,823,831	5,259,751	Transfers in from Solid Waste
903,513	2,067,000	0	2,416,025	2,149,600	\$26,138,953	36,925,188	Total Other Transfers In
							Indirect Cost Allocation
							<b>Total Transfers In</b>
\$1,310,513	\$5,859,907	\$186,000	\$3,341,025	\$2,149,600	\$68,824,706	\$80,850,013	<b>TOTAL REVENUES</b>
							<b>EXPENDITURES</b>
					\$250,124	295,467	Village Council
					500,000	565,000	Village Attorney
					986,087	751,166	Village Manager's Office
					1,230,052	1,362,904	Village Clerk
					1,305,524	1,296,144	Information Technology
					514,353	1,824,052	Administration
					1,911,809	2,148,443	OFMB
					1,122,603	1,056,750	Risk Management
					138,215	133,807	Customer Service
					417,116	498,882	Human Resources
					803,400		Capital Improvement Program
					9,179,283	9,932,615	<b>General Government</b>
					374,536	4,300	Strategic Planning & Economic Development
					616,834	706,823	Community Programs
					991,370	711,123	<b>Total Economic Environment</b>
					1,134,726		Safe Neighborhoods
					979,522	836,692	Code Compliance
					7,440,812	6,972,301	Law Enforcement
					9,555,060	7,808,993	<b>Total Public Safety</b>
					539,622	217,104	Public Works Administration
					509,943	506,823	Fleet & Equipment Maintenance
					1,179,774	1,115,378	Building Maintenance
					1,704,112	2,459,491	Landscape Maintenance
					2,161,248	2,632,655	Aquatics & Sports Facilities
					1,564,981	1,710,360	Roadways
					1,167,347	301,077	Enviro Svcs/Neigh Prks
					1,600,112	1,662,669	Surface Water Management
					10,427,139	10,605,557	<b>Total Public Works</b>
					197,369	110,250	Nuisance Abatement
					352,328	509,006	Community Redevelopment
					488,817	640,004	Planning & Zoning
					1,697,936	1,856,071	Development Services
					0	788,414	Engineering
					11,598,608	13,720,888	<b>Total Physical Environment</b>
					1,564,981	1,710,360	<b>Total Transportation</b>
					29,500	53,000	Emergency Operations
					2,013,979	3,043,037	Culture & Recreation
					11,516,554	7,128,436	<b>Capital Outlay</b>
1,350,000	6,079,004	-	3,341,025	2,149,600	2,153,700	2,153,700	Debt Service
					401,708	226,120	Non-Departmental:
					-	6,045	Contingency
					49,000,643	46,494,317	<b>Total Governmental Exp before transfers</b>
					-	-	<b>Transfers Out:</b>
					3,823,831	5,259,751	Indirect Cost Allocations
					1,225,000	8,503,482	To Fund Recreation
					1,094,942	1,256,971	To Fund Road Operations
					1,000,000	1,631,195	To Fund P&Z/Code Operations
					2,416,025	1,519,875	Transfers Out to Capital Fund
					35,420	53,000	To Fund Emergency Operations
1,463,633	115,056	489,561	-	-	2,153,700	2,153,700	To Fund General Debt Service
					7,380,812	6,972,301	To Fund Public Safety
					2,211,737		To Fund Community Reinvestment
					2,067,000	3,170,940	To Fund Gas Tax Road Capital
					903,513	2,082,500	To Fund Recreation Impact
					-	490,400	To Fund Roads Impact
					\$24,307,880	33,094,115	<b>Total Transfers Out</b>
					(4,483,817)	1,874,914	Increase/Decrease to Reserves
\$1,310,513	\$5,859,907	\$186,000	\$3,341,025	\$2,149,600	\$68,824,706	\$80,850,013	<b>TOTAL EXPENDITURES</b>

**RESOLUTION NO. R2009-78**

**A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON, FLORIDA ADOPTING A BUDGET FOR THE VILLAGE OF WELLINGTON FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Village Manager of the Village of Wellington has, pursuant to the Village Charter and the Laws of the State of Florida, prepared a tentative Budget for the Village for the Fiscal Year for the amount of \$54.53 million commencing October 1, 2009, and ending September 30, 2010; and

**WHEREAS**, the first Public Hearing upon the proposed Budget was held on September 15, 2009, pursuant to duly advertised notice, wherein said proposed Budget was tentatively adopted; and

**WHEREAS**, a second Public Hearing was held on September 29, 2009, pursuant to duly advertised notice; and

**WHEREAS**, the Village Council for the Village of Wellington has reviewed the tentative Budget and finds that it will meet the needs and requirements of the Village and its residents for the forthcoming Fiscal Year.


**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON FLORIDA that:**

**SECTION 1.** The proposed Budget for the amount of \$54.53 million, attached to the Resolution as Exhibit "A", is hereby approved and adopted by the Village Council as the Budget for the Village for the Fiscal Year commencing October 1, 2009, and ending September 30, 2010.

**SECTION 2.** A certified copy of this Resolution will be forwarded to the Department of Revenue within thirty (30) days after adoption.

**PASSED AND ADOPTED** this 29th day of September, 2009.

**ATTEST:**

BY:   
Awilda Rodriguez, Village Clerk

**VILLAGE OF WELLINGTON**

BY:   
Darrell Bowen, Mayor

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

BY:   
Jeffrey S. Kurtz, Village Attorney

RESOLUTION NO. R2009-77

A RESOLUTION OF THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON, FLORIDA ADOPTING THE TAX LEVY AND MILLAGE RATE FOR THE VILLAGE OF WELLINGTON FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009, AND ENDING SEPTEMBER 30, 2010; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, the Village Manager of the Village of Wellington has, pursuant to the Village Charter and the Laws of the State of Florida, prepared a proposed millage rate necessary to fund the Budget for the Village for Fiscal Year commencing October 1, 2009, and ending September 30, 2010; and

**WHEREAS**, the first Public Hearing upon the proposed tax levy of 2.50 millage per \$1000.00 value was held on September 15, 2009, commencing at 7:00 p.m. pursuant to duly advertised Public Notice, wherein said proposed millage was set at 2.50 mills; and

**WHEREAS**, a second Public Hearing was held on September 29, 2009, pursuant to duly advertised notice; and

**WHEREAS**, the Village Council of the Village of Wellington has reviewed the tentative proposed millage rate and finds that it will meet the needs and requirements of the Village and its residents for the forthcoming Fiscal Year.

**NOW, THEREFORE, BE IT RESOLVED BY THE VILLAGE COUNCIL OF THE VILLAGE OF WELLINGTON FLORIDA that:**

**SECTION 1.** The proposed tax levy of 2.50 per \$1,000.00 value is hereby approved and adopted by the Village Council for the Fiscal Year commencing October 1, 2009, and ending September 30, 2010. The millage is less than the rolled back rate, which is 2.8071 mills, by 10.94%.

**SECTION 2.** A certified copy of this Resolution will be forwarded to the Property Appraiser and Tax collector within three (3) days after adoption and to the Department of Revenue within thirty (30) days after adoption.

**PASSED AND ADOPTED** this 29th day of September, 2009.

**ATTEST:**

**VILLAGE OF WELLINGTON**

BY:

Awilda Rodriguez, Village Clerk

BY:

Darell Bowen, Mayor

**APPROVED AS TO FORM AND LEGAL SUFFICIENCY**

BY:

Jeffrey S. Kurtz, Village Attorney

# GOVERNMENTAL OPERATING BUDGET COMPARISON BY FUND

	General Fund				Special Revenue Funds				Capital Funds				Debt Service Funds				TOTAL GOVERNMENTAL			
	Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010		Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010		Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010		Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010		Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010	
<b>Revenues</b>																				
Property Taxes	\$17,412,203	\$16,018,713	\$14,435,635		\$3,572,397	\$3,543,501	\$4,292,741										\$17,412,203	\$16,018,713	\$14,435,635	
Ad Valorem Taxes																	3,572,397	3,543,501	4,292,741	
Non Ad Valorem Assessments																	3,433,777	3,259,883	3,138,000	
Utility Taxes	3,433,777	3,259,883	3,138,000														3,433,777	3,259,883	3,138,000	
Franchise Fees	3,492,742	3,376,681	3,400,000														3,492,742	3,376,681	3,400,000	
Local Communication Services Tax	2,751,010	3,177,009	2,767,000														2,751,010	3,177,009	2,767,000	
Intergovernmental Revenue	4,687,703	4,264,765	3,658,000		1,131,176	1,182,745	1,042,170	\$3,897,614	\$3,422,424	\$3,678,500						9,716,493	8,869,934	8,378,670		
Licenses and Permits	466,355	275,105	140,000		2,810,280	2,584,861	1,729,500									3,276,635	2,859,966	1,869,500		
Fines & Forfeitures	196,699	126,975	283,500		416,383	496,687	0									623,082	623,662	283,500		
Charges For Services			60,000		2,145,313	1,859,079	1,531,100									2,145,313	1,859,079	1,591,100		
Interest Income	1,260,580	1,747,140	527,000		774,871	534,050	198,000	875,479	963,523	833,000						2,910,930	3,244,713	1,558,000		
Miscellaneous Revenues	326,423	242,170	138,200		331,913	65,806	34,000	1,666	200	549,407						660,002	308,176	721,607		
Impact Fees								676,741	314,680	250,000						676,741	314,680	250,000		
Use of Reserves																-	-	-		
Transfers In	12,888,059	16,116,125	15,282,873	18,978,679	11,391,648		3,319,942	30,177,441	7,325,115	5,386,538	2,151,942	2,149,600	64,196,121	36,986,588	26,138,953					
Bonds Issued																				
Sale of Capital Assets																				
	400												400							
<b>Total Revenues</b>	<b>\$46,915,951</b>	<b>\$48,604,566</b>	<b>\$43,830,208</b>	<b>\$30,161,012</b>	<b>\$21,658,377</b>	<b>\$12,147,453</b>	<b>\$35,628,941</b>	<b>\$12,025,942</b>	<b>\$10,697,445</b>	<b>\$2,151,942</b>	<b>\$2,153,700</b>	<b>\$2,149,600</b>	<b>\$114,857,846</b>	<b>\$84,442,585</b>	<b>\$68,824,706</b>	<b>\$114,857,846</b>	<b>\$84,442,585</b>	<b>\$68,824,706</b>		
<b>Expenditures</b>																				
General Government	\$9,228,588	\$8,627,348	\$9,179,283													\$9,228,588	\$8,627,348	\$9,179,283		
Public Safety	6,457,703	7,075,717	9,555,060													6,457,703	7,075,717	9,555,060		
Physical Environment	4,927,058	6,170,441	6,737,778		\$5,452,421	\$5,037,894	\$4,860,830									10,379,479	11,208,335	11,598,608		
Economic Environment			606,577				384,793									-	-	991,370		
Transportation			-		1,453,173	1,528,180	1,564,981									1,453,173	1,528,180	1,564,981		
Culture & Recreation			-		7,035,024	5,508,833	2,013,979									7,035,024	5,508,833	2,013,979		
Emergency Operations		33,061	29,500													-	33,061	29,500		
Capital Outlay	476,431	133,302	536,778		545,349	389,299	209,747	\$6,478,393	\$9,015,757	\$10,770,029						7,500,173	9,538,358	11,516,554		
Debt Service							23,300									2,151,915	2,153,700	2,149,600		
Non-departmental			378,408				5,432,806									-	-	401,708		
Transfers Out			16,806,824		18,784,587	6,779,626										58,742,535	33,120,165	24,307,880		
Payment to Bond Escrow Agent	32,757,878	24,206,989						7,200,070	2,133,550	2,068,250						-	-	-		
Operating Contingency																-	-	-		
<b>Total Expenditures</b>	<b>\$53,847,658</b>	<b>\$46,246,858</b>	<b>\$43,830,208</b>	<b>\$33,270,554</b>	<b>\$19,243,832</b>	<b>\$14,490,436</b>	<b>\$13,678,463</b>	<b>\$11,149,307</b>	<b>\$12,838,279</b>	<b>\$2,151,915</b>	<b>\$2,153,700</b>	<b>\$2,149,600</b>	<b>\$102,948,590</b>	<b>\$78,793,697</b>	<b>\$73,308,523</b>	<b>\$102,948,590</b>	<b>\$78,793,697</b>	<b>\$73,308,523</b>		
<b>Revenues Over (Under) Expenditures</b>	<b>(6,931,707)</b>	<b>2,357,707</b>	<b>-</b>	<b>(3,109,542)</b>	<b>2,414,545</b>	<b>(2,342,983)</b>	<b>21,950,478</b>	<b>876,635</b>	<b>(2,140,834)</b>	<b>27</b>	<b>-</b>	<b>-</b>	<b>11,909,256</b>	<b>5,648,888</b>	<b>(4,483,817)</b>	<b>11,909,256</b>	<b>5,648,888</b>	<b>(4,483,817)</b>		
<b>Fund Balances, Beginning of Year</b>																				
	29,567,088	22,635,381	24,993,088	12,588,115	9,478,573	11,893,118	11,893,118	22,914,094	\$44,864,572	45,741,207	75,065	75,092	65,144,362	32,189,046	82,702,506	65,144,362	32,189,046	82,702,506		
<b>Fund Balances, End of Year</b>	<b>\$22,635,381</b>	<b>\$24,993,088</b>	<b>\$24,993,088</b>	<b>\$9,478,573</b>	<b>\$11,893,118</b>	<b>\$9,550,135</b>	<b>\$44,864,572</b>	<b>\$45,741,207</b>	<b>\$43,600,373</b>	<b>\$75,092</b>	<b>\$75,092</b>	<b>\$75,092</b>	<b>\$77,053,618</b>	<b>\$37,837,934</b>	<b>\$78,218,689</b>	<b>\$77,053,618</b>	<b>\$37,837,934</b>	<b>\$78,218,689</b>		

## ENTERPRISE CHANGES IN FUND NET ASSETS

	Utility System			Solid Waste			TOTAL ENTERPRISE		
	Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010	Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010	Actual 2007/2008	Estimated 2008/2009	Adopted 2009/2010
<b>Operating Revenues</b>									
Charges For Services	\$12,660,694	\$13,162,747	\$14,199,175				\$12,660,694	\$13,162,747	\$14,199,175
Special Assessments				\$2,692,826	\$1,206,198	\$3,435,808	2,692,826	1,206,198	3,435,808
Franchise Fees				140,572	132,350	200,000	140,572	132,350	200,000
Intergovernmental									
Other	468,582	861,002	193,500	185,332	48,337	18,000	653,914	909,339	211,500
<b>Total Operating Revenues</b>	<b>\$13,129,276</b>	<b>\$14,023,749</b>	<b>\$14,392,675</b>	<b>\$3,018,730</b>	<b>\$1,386,885</b>	<b>\$3,653,808</b>	<b>\$16,148,006</b>	<b>\$15,410,634</b>	<b>\$18,046,483</b>
Revenues to Fund Reserves									
<b>Total Net Revenues</b>	<b>\$13,129,276</b>	<b>\$14,023,749</b>	<b>\$14,392,675</b>	<b>\$3,018,730</b>	<b>\$1,386,885</b>	<b>\$3,653,808</b>	<b>\$16,148,006</b>	<b>\$15,410,634</b>	<b>\$18,046,483</b>
<b>Operating Expenditures</b>									
Water Services	\$3,910,320	\$3,766,334	\$3,640,226				\$3,910,320	\$3,766,334	\$3,640,226
Wastewater Services	2,090,166	1,986,272	2,476,029				2,090,166	1,986,272	2,476,029
Laboratory	99,726	95,914	108,155				99,726	95,914	108,155
Water Distribution	527,775	601,422	744,910				527,775	601,422	744,910
Customer Service	663,501	651,247	574,379				663,501	651,247	574,379
General and Administrative	7,788	696,524	656,674				7,788	696,524	656,674
Solid Waste				\$2,087,256	\$3,222,924	\$3,191,858	2,087,256	3,222,924	3,191,858
Depreciation	3,908,005	4,300,000	4,300,000	141,647	141,647	145,000	4,049,652	4,441,647	4,445,000
<b>Total Operating Expenditures</b>	<b>\$11,207,281</b>	<b>\$12,097,714</b>	<b>\$12,500,373</b>	<b>\$2,228,903</b>	<b>\$3,364,571</b>	<b>\$3,336,858</b>	<b>\$13,436,184</b>	<b>\$15,462,285</b>	<b>\$15,837,231</b>
<b>Income (Loss) from Operations</b>	<b>\$1,921,995</b>	<b>\$1,926,035</b>	<b>\$1,892,302</b>	<b>\$789,827</b>	<b>(\$1,977,685)</b>	<b>\$316,950</b>	<b>\$2,711,822</b>	<b>(\$51,651)</b>	<b>\$2,209,252</b>
<b>Nonoperating Revenues (Expenses)</b>									
Investment Income	\$1,924,925	\$1,670,049	\$700,000	\$313,198	\$280,784	\$60,000	\$2,238,123	\$1,950,833	\$760,000
Gain/(Loss) on Sale of Assets	(186,393)	(25,304)	(407,600)				(186,393)	(487,600)	(407,600)
Interest Expense	(517,349)	(487,600)					(517,349)		
Operating Grant				1,522,575			1,522,575		
Amortization of Bond Issuance Costs	(178,426)	(178,426)	(178,500)				(178,426)	(178,426)	(178,500)
<b>Total Nonoperating Revenues</b>	<b>\$1,042,757</b>	<b>\$978,719</b>	<b>\$113,900</b>	<b>\$1,835,773</b>	<b>\$280,784</b>	<b>\$60,000</b>	<b>\$2,878,530</b>	<b>\$1,284,807</b>	<b>\$173,900</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>\$2,964,752</b>	<b>\$2,904,754</b>	<b>\$2,006,202</b>	<b>\$2,625,600</b>	<b>(\$1,696,901)</b>	<b>\$376,950</b>	<b>\$5,590,352</b>	<b>\$1,233,157</b>	<b>\$2,383,152</b>
<b>Capital Contributions</b>									
Capacity Charges	427,318	156,640	35,000				427,318	156,640	35,000
Distribution Lines	-	2,735,670	-				-	2,735,670	-
Meters	42,357	2,400	-				42,357	2,400	-
Capital Grant	599,200	-	-				599,200	-	-
System Expansion Projects									
Transfers In				(580,386)		(351,073)			
Transfers Out	(4,873,200)	(1,480,000)	(1,480,000)		(2,225,506)		(5,453,586)	(3,705,506)	(1,831,073)
<b>Change in Net Assets</b>	<b>(\$839,573)</b>	<b>\$4,319,464</b>	<b>\$561,202</b>	<b>\$2,045,214</b>	<b>(\$3,922,407)</b>	<b>\$25,877</b>	<b>\$1,205,641</b>	<b>\$422,360</b>	<b>\$587,079</b>
<b>Net Assets, Beginning of Year</b>	<b>\$137,258,466</b>	<b>\$136,418,893</b>	<b>\$140,738,357</b>	<b>\$6,287,452</b>	<b>\$8,332,666</b>	<b>\$4,410,259</b>	<b>\$143,545,918</b>	<b>\$144,751,559</b>	<b>\$145,148,615</b>
<b>Net Assets, End of Year</b>	<b>\$136,418,893</b>	<b>\$140,738,357</b>	<b>\$141,299,559</b>	<b>\$8,332,666</b>	<b>\$4,410,259</b>	<b>\$4,436,136</b>	<b>\$144,751,559</b>	<b>\$145,173,919</b>	<b>\$145,735,694</b>

# ADOPTED TOTAL ENTERPRISE BUDGET

	WATER & WASTEWATER UTILITY SYSTEM	SOLID WASTE COLLECTION AND RECYCLING	TOTAL
<b>OPERATING REVENUES</b>			
Non Ad Valorem Assessment:			
Solid Waste		\$3,435,808	\$3,435,808
Charges for Services	\$14,199,175	18,000	14,217,175
Intergovernmental Revenue			-
Interest Income	700,000	60,000	760,000
Miscellaneous Revenues	193,500	200,000	393,500
Capacity Fee Charges	35,000		35,000
<b>TOTAL REVENUES</b>	<b>\$15,127,675</b>	<b>\$3,713,808</b>	<b>\$18,841,483</b>
Less: Revenues to Fund Reserves		(170,877)	(170,877)
<b>Net Total Revenues</b>	<b>\$15,127,675</b>	<b>\$3,542,931</b>	<b>\$18,670,606</b>
<b>OPERATING EXPENDITURES</b>			
Water Treatment Plant	\$2,687,116		\$2,687,116
Wastewater Treatment Plant	1,694,572		1,694,572
Field Services	1,966,272		1,966,272
Utility System Maintenance	513,205		513,205
Solid Waste Collection Services		\$3,191,858	3,191,858
Laboratory	108,155		108,155
Customer Service	574,379		574,379
Utilities Administration	656,674		656,674
Capital Outlay	3,079,736	-	3,079,736
Capital Contingency	-	-	-
Transfers Out (Indirect Cost Allocation)	1,480,000	351,073	1,831,073
<b>Total Operating Expenditures</b>	<b>\$12,760,109</b>	<b>\$3,542,931</b>	<b>\$16,303,040</b>
<b>NON-OPERATING EXPENDITURES</b>			
Debt Service	2,921,100	-	2,921,100
<b>Total Non-Operating Expenditures</b>	<b>\$2,921,100</b>	<b>-</b>	<b>\$2,921,100</b>
Increase to Capacity Fee Account	35,000		35,000
<b>Subtotal Expenditures</b>	<b>\$15,716,209</b>	<b>\$3,542,931</b>	<b>\$19,259,140</b>
<b>Revenues over/(under) Expenditures</b>	<b>(588,534)</b>	<b>-</b>	<b>(\$588,534)</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,127,675</b>	<b>\$3,542,931</b>	<b>\$18,670,606</b>
<b>CAPACITY CHARGES</b>			
Water Capacity	25,000		25,000
Sewer Capacity	10,000		10,000
Restricted Interest Income	-		-
Total Anticipated Charges	\$35,000		\$35,000
System Expansion Projects	-		-
Increase to Capacity Fee Account	\$35,000		\$35,000
Depreciation & Amortization	\$4,300,000	\$145,000	\$4,445,000

**ADOPTED TOTAL SOLID WASTE AND RECYCLING BUDGET**

	<b>2005/2006 Actual</b>	<b>2006/2007 Actual</b>	<b>2007/2008 Actual</b>	<b>2008/2009 Adopted Budget</b>	<b>2009/2010 Adopted Budget</b>
<b>System Revenues</b>					
Solid Waste Collection Assessments	\$4,696,679	\$2,644,181	\$2,813,356	\$3,326,404	<b>\$3,435,808</b>
Solid Waste Collection & Discount Expense	(216,413)	(115,658)	(120,530)	-	-
Roll Off Fees (Permit & Service)	68,957	46,302	37,906	35,000	<b>18,000</b>
Intergovernmental Revenues (Grants)	410,223	-	-	-	-
Interest Income	191,544	375,815	313,198	172,000	<b>60,000</b>
Franchise Fee Receipts	160,822	174,527	140,572	183,000	<b>200,000</b>
Other Revenues	117,127	78,532	144,131	-	-
FEMA Reimbursement	7,627,494	777,506	1,522,575	-	-
Transfers In	-	-	-	-	-
New Cart/Bin Charges (New Development & Extra)	6,525	6,485	3,295	-	-
<b>Total Revenues</b>	<b>\$13,062,958</b>	<b>\$3,987,690</b>	<b>\$4,854,503</b>	<b>\$3,716,404</b>	<b>\$3,713,808</b>
<b>Operating Expenditures</b>					
<b>Personnel Services</b>	147,307	156,604	143,967	148,738	<b>151,008</b>
<b>Outside Services:</b>					
Residential Collection - BFI (Gross Cost)	1,731,932	1,797,065	1,825,123	3,018,000	<b>2,979,000</b>
Customer and Billing Services - SWA	-	-	-	-	-
Debris Management-Extraordinary Rate Charge	5,915,314	-	-	-	-
<b>Administrative Costs:</b>					
Contract Administration	-	32,626	37,663	13,500	<b>8,500</b>
Consulting Services	-	-	-	-	-
Other Operating Expenses	474,948	24,273	80,503	55,669	<b>53,350</b>
<b>Internal Loan for Repayment for Cart/Bin Purchases</b>	-	-	-	125,567	<b>125,567</b>
<b>Repay General Fund for Debris Management</b>	-	-	-	2,000,000	-
<b>Indirect Cost Allocation</b>	195,000	168,268	580,386	225,506	<b>225,506</b>
<b>Capital Outlay</b>	24,990	-	-	-	-
<b>Depreciation Expense</b>	126,406	141,646	141,647	145,000	<b>145,000</b>
<b>Increase/Decrease to Reserves</b>	4,447,060	1,667,208	2,045,214	(2,015,576)	25,877
<b>Total Expenditures</b>	<b>\$13,062,957</b>	<b>\$3,987,690</b>	<b>\$4,854,503</b>	<b>\$3,716,404</b>	<b>\$3,713,808</b>

